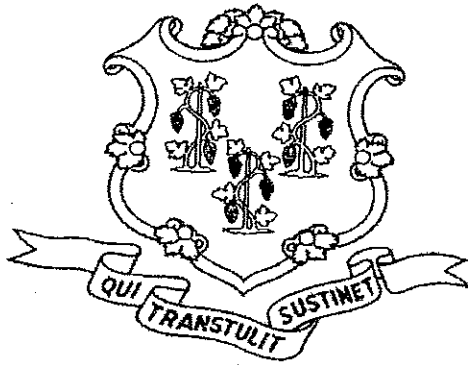
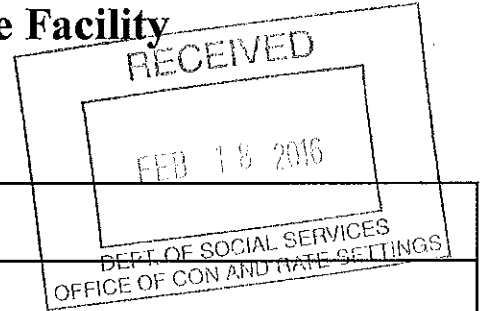


State of Connecticut



15-98

Annual Report of Long-Term Care Facility Cost Year 2015



Name of Facility (as licensed) Paradigm Healthcare Center of Waterbury, LLC	
Address (No. & Street, City, State, Zip Code) 177 Whitewood Raod, Waterbury, CT 06708	
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 2356	RHNS	(Specify)	Medicare Provider 07-5219
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Medicaid Provider Numbers:	CCNH 9001	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)	License No.	Report for Year Ended	Page	of
Paradigm Healthcare Center of Waterbury, LLC	2356	9/30/2015	1	37

Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR 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 Waterbury, LLC [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

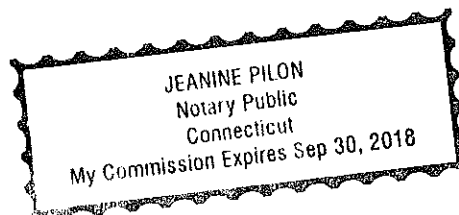
I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the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

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

{a} SUBJECT TO DESK AUDIT REVIEW

Signed (Administrator)		Date	Signed (Owner) <i>officer</i>	Date
			<i>John Bluyard Jr</i>	2/16/16
Printed Name (Administrator) Donna Stango			Printed Name (Owner) <i>officer</i> See Page 3 <i>John Bluyard 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 Bristol CT 06012</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 Waterbury, LLC	Period Covered:		From 10/1/2014	To 9/30/2015
Address of Facility 177 Whitewood Raod, Waterbury, CT 06708				
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 203-757-9491		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Paradigm Healthcare Center of Waterbury, LLC		Address (No. & Street, City, State, Zip) 177 Whitewood Raod, Waterbury, CT 06708		
License Numbers:	CCNH 2356	RHNS	(Specify)	Medicare Provider No. 07-5219
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 Donna Stango		Nursing Home Administrator's License No.:	00949	
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 Waterbury, LI	License No. 2356	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 Waterbury, LLC	2356	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	423,628	344,698
Paradigm Management, LLC	177 Whitewood Road, Waterbury, CT 06708	<input type="radio"/> Yes <input checked="" type="radio"/> No	Disability Insurance - Corp policy billed separat	Pg. 15 / Line 1a2	20,671	20,671
Paradigm Management, LLC	177 Whitewood Road, Waterbury, CT 06708	<input type="radio"/> Yes <input checked="" type="radio"/> No	Life Insurance - Corp policy billed separately	Pg. 15 / Line 1a6	2,408	2,408
Paradigm Management, LLC	177 Whitewood Road, Waterbury, CT 06708	<input type="radio"/> Yes <input checked="" type="radio"/> No	Property Insurance - allocation each entity	Pg. 27 / Line 14a	10,302	10,302
Paradigm Healthcare Development, LLC	177 Whitewood Road, Waterbury, CT 06708	<input type="radio"/> Yes <input checked="" type="radio"/> No	Corp Health/Dental Policy - Each entity billed	Pg. 15 / Line 1a5	1,001,191	1,001,191
Paradigm Healthcare Development, LLC	177 Whitewood Road, Waterbury, CT 06708	<input type="radio"/> Yes <input checked="" type="radio"/> No	Workers' Comp Ins. - allocated based on beds	Pg. 15 / Line 1a1	387,390	387,390
Paradigm Healthcare Development, LLC	177 Whitewood Road, Waterbury, CT 06708	<input type="radio"/> Yes <input checked="" type="radio"/> No	Liability Insurance (PL/GL)	Pg. 27 / Line 14c3	72,555	72,555
Paradigm Healthcare Development, LLC	177 Whitewood Road, Waterbury, CT 06708	<input type="radio"/> Yes <input checked="" type="radio"/> No	401k Plan - No Employer contribution	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	191,267	191,267

* 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 Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2015	Page 4a	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	%**				
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	10,321	10,321
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	9,421	9,421
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	1,906	1,906
		<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%				
		<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 Waterbury, LLC	License No. 2356	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 (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? Yes No If "No," explain fully why such allocation was not made.

N/A

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

Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally.

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

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

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 Paradigm Healthcare Center of Waterbury, LLC	License No. 2356		Report for Year Ended 9/30/2015		Page 6	of 37		
	Related * to Owners, Operators, Officers	Yes	No	Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
Name and Address of Lessor	<input type="radio"/>	<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"/>					
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General Information and Questionnaire
Accounting Basis

Name of Facility Paradigm Healthcare Center of Wa	License No. 2356	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 LLC 2 Murtha Cullina LLP 3 Treasurer, State of CT 4 Reid & Reige 5 Various			Telephone Number 301-760-7600 860-240-6000 860-702-3000 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 55 Elm Street #2, Hartford, CT 06106 4 One Financial Plaza, Hartford, CT 06103 5 Various				
Services Provided by This Firm (<i>describe fully</i>)				
1	Due diligence and line of credit legal fees (Disallowed on Pg. 28)			\$ 14,065
2	General representation and mediation			\$ 6,466
3	Conservatorship (Disallowed on Pg. 28)			\$ 1,725
4	Settlement (Disallowed 50% on pg. 28)			\$ 625
5	Conservatorship (Disallowed on Pg. 28)			\$ 1,040
				Charge for Services Provided \$ 23,921
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 1c				

Schedule of Resident Statistics

Name of Facility Paradigm Healthcare Center of Waterbury, LLC	License No. 2356		Report for Year Ended 9/30/2015				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
				Total	CCNH	RHNS			(Specify)
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	120	120		120	120		120	120	
B. On last day of THIS report period	120	120		120	120		120	120	
2. Number of Residents									
A. As of midnight of PREVIOUS report period	109	109		109	109		106	106	
B. As of midnight of THIS report period	103	103		106	106		103	103	
3. Total Number of Days Care Provided During Period									
A. Medicare	4,499	4,499		3,481	3,481		1,018	1,018	
B. Medicaid (Conn.)	33,508	33,508		25,326	25,326		8,182	8,182	
C. Medicaid (other states)									
D. Private Pay	633	633		461	461		172	172	
E. State SSI for RCH									
F. Other (Specify) Managed Care	360	360		346	346		14	14	
G. Total Care Days During Period (3A thru F)	39,000	39,000		29,614	29,614		9,386	9,386	
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)	39,000	39,000		29,614	29,614		9,386	9,386	

Schedule of Resident Statistics (Cont'd)

Name of Facility Paradigm Healthcare Center of Waterbury, LI	License No. 2356	Report for Year Ended 9/30/2015	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	10	91		2				
Per Diem Rate								
a. One bed rm.	Various	254.24		376.00				
b. Two bed rms.	Various	254.24		353.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,161	4,161		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,880	2,880		
2. Restorative Treatments				
C. Other	7,351	7,351		
D. Total Physical Therapy Treatments	14,392	14,392		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	334	334		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	367	367		
2. Restorative Treatments				
C. Other	760	760		
D. Total Speech Therapy Treatments	1,461	1,461		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	3,179	3,179		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,001	2,001		
2. Restorative Treatments				
C. Other	6,623	6,623		
D. Total Occupational Therapy Treatments	11,803	11,803		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Paradigm Healthcare Center of Waterbury, LLC	2356	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)	128,051	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	140,281	4,392				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	542,973	28,832				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	294,475	18,049				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	66,530	3,304				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	95,578	5,693				
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	181,301	4,160				
b. RN						
1. Direct Care	458,270	12,888				
2. Administrative**	243,171	7,598				
c. LPN						
1. Direct Care	1,380,568	42,080				
2. Administrative**						
d. Aides and Attendants	1,566,404	86,231				
e. Physical Therapists	96,460	2,657				
f. Speech Therapists	32,354	1,040				
g. Occupational Therapists	239,226	6,248				
h. Recreation Workers	90,478	4,120				
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	144,808	5,851				
n. Marketing						
o. Other (Specify) See Attached Schedule	23,225	1,436				
A-13. Total Salary Expenditures	5,724,153	236,659				

* 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 Waterbury, LLC		2356		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 Waterbury, LLC		2356		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***									
Donna Stango	128,051		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 Waterbury, LLC	2356	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	6,048	190				
3. Pharmacist	11,232	192				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	118,924	2,238				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	35,720	240				
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	3,655	50				
b. Other						
10. Occupational Therapist						
a. Resident Care	9,421	188				
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	4,203	132				
B-13 Total Fees Paid in Lieu of Salaries	189,203	3,230				

* 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 Waterbury, LLC		License No. 2356	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	
Stern Therapy Consultants LLC; 50 Lyncrest Drive; Monsey, NY 10952	PT Resident Care	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Grandison Management; 1413 38th St.; Brooklyn NY 11218	PT Resident Care	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
NATIONAL STAFFING SOLUTIONS, INC; PO BOX 9310 WINTER HAVEN, FL 33883	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	
AMN HEALTHCARE, INC.; 12400 HIGH BLUFF DRIVE; SUITE #100; SAN DIEGO, CA	ST Resident Care	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX Swallowing Diagnostics, LLC; 21 Waterville Rd.; Avon, CT 06001	ST Resident Care	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Mark Raad MD; Wolcott Rd.; Wolcott, CT	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"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Paradigm Healthcare Center of Waterbury, LLC	2356	9/30/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 387,390	387,390			
2. Disability Insurance	\$ 20,671	20,671			
3. Unemployment Insurance	\$ 151,246	151,246			
4. Social Security (F.I.C.A.)	\$ 432,669	432,669			
5. Health Insurance	\$ 1,001,191	1,001,191			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 2,408	2,408			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 294,590	294,590			
8. Uniform Allowance	\$ 13,467	13,467			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 37,425	37,425			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 115,559	115,559			
d. Accounting and Auditing	\$ 20,100	20,100			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 23,921	23,921			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 8,835	8,835			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 38,779	38,779			
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	\$ 725,231	725,231			
Subtotal	\$ 3,273,482	3,273,482			

* 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 Waterbury, LLC
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

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

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
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 Waterbury, LLC	2356	9/30/2015		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		3,273,482	3,273,482		
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 2,467	2,467			
4. Employee Travel	\$ 161	161			
5. Education Expenses Related to Seminars and Conventions	\$ 1,650	1,650			
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>)	\$ 850	850			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 2,782	2,782			
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	\$ 496	496			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 8,384	8,384			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 2,201	2,201			
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>)	\$ 86,203	86,203			
12. Administrative Management Services**	\$ 423,628	423,628			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 27,841	27,841			
C-14 Total Administrative & General Expenditures	\$ 3,830,145	3,830,145			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

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

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF	\$ 8,384		
Total Dues	\$ 8,384	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

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

Schedule C-1 - Management Services*

Name of Facility Paradigm Healthcare Center of Waterbury	License No. 2356	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 #
Paradigm Management, LLC	423,628	Contract Mgmt Services	Pg. 16 / Line m12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Paradigm Healthcare Center of Waterbury, LLC		2356	9/30/2015		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 216,007	216,007			
2.	Non-Food Supplies	\$ 9,444	9,444			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
		\$ 21,525	21,525			
c. Management Services**						
		\$				
d. Other (Specify) _____						
		\$				
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 246,976	246,976			
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		License No.	Report for Year Ended	Page	of
Paradigm Healthcare Center of Waterbury, LLC		2356	9/30/2015	19	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. \$	34,057	34,057	
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)		\$	34,057	34,057	
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 Waterbury, LLC		2356	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. \$	30,782	30,782		
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)	\$	30,782	30,782		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Pharmacy	\$	202,475	202,475		
b.	Medicine Cabinet Drugs	\$	38,462	38,462		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	120	120		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	13,252	13,252		
f.	X-rays and Related Radiological Procedures***	\$	7,378	7,378		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	13,101	13,101		
i.	Recreation	\$	22,759	22,759		
j.	Other (<i>Specify</i>)**** See Attached Schedule	\$	233,405	233,405		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	530,952	530,952		

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

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

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

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

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

Name of Facility Paradigm Healthcare Center of Waterbury, LLC		License No. 2356	Report for Year Ended 9/30/2015	Page of 21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No		CCNH	RHNS	(Specify)	Pg	Line
MDI Achieve	Minneapolis, MN	<input type="radio"/>	<input checked="" type="radio"/>	Computer Consulting	11,925			16	m11
Unicorn	23B Hanover Road, Florham Park, NJ 07932	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Processing	24,716			16	m11
Wescom Solutions, Inc.	Mississauga, ON L5N, Canada	<input type="radio"/>	<input checked="" type="radio"/>	Point Click Care	12,421			16	m11
Yucaatech	805 4th St #2, San Rafael, CA 94901	<input type="radio"/>	<input checked="" type="radio"/>	IT Support	22,220			16	m11
Caretech Supplies	1123 McDonald Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Dietary Purchased Service	18,000			18	2b
Cutting Edge, LLC	2509 Central Ave, Alexandria, VA 22302	<input type="radio"/>	<input checked="" type="radio"/>	Groundskeeping	13,400			22	16f
		<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 Waterbury, LL	2356	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 84,318	84,318				
b. Heat	\$ 51,755	51,755				
c. Light & Power	\$ 199,240	199,240				
d. Water	\$ 54,180	54,180				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 83,092	83,092				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 472,585	472,585				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 168,000	168,000				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 29,442	29,442				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 197,442	197,442				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 55,079	55,079				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 55,079	55,079				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 283,481	283,481				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 149,703	149,703				
c. Personal property taxes	\$ 6,649	6,649				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 692,354	692,354				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Contract Svcs Maintenance	\$ 36,448		
Pest Control	\$ 851		
Groundskeeing/Snow Removal	\$ 14,821		
Trash Removal	\$ 30,972		
Total Other Repairs and Maintenance	\$ 83,092	\$ -	\$ -

Depreciation Schedule

Name of Facility Paradigm Healthcare Center of Waterbury, LLC		License No. 2356		Report for Year Ended 9/30/2015				Page 23	of 37
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period		4,200,000		4,200,000	882,345	S/L	25	168,000	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									168,000
C. Non-Movable Equipment									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
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									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									
E. Total Depreciation									29,442
									197,442

Paradigm Healthcare Center of Waterbury, 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:				
9/18/2014	80" Pressure Reducing Mattress Fire Rated	\$ 840	10	\$ 42
4/2/2015	Mattress, Advantage VE, 36X84X6,FB	\$ 2,531	10	\$ 127
7/31/2015	22 POC Kiosks	\$ 19,812	5	\$ 1,981
7/31/2015	30 EMAR Tablets	\$ 8,412	5	\$ 841
7/31/2015	WIFI APS	\$ 11,900	5	\$ 1,190
7/31/2015	WIFI Set Up	\$ 1,600	5	\$ 160
Total additions for Movable Equipment		\$ 45,095		\$ 4,341 *
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:				
10/20/2014	Toilet and Door Lever Lockset	\$ 1,136	15	\$ 38
6/14/2015	Repairs to Women & Men's Bathroom in Basement	\$ 3,400	15	\$ 113
7/31/2015	Acrue for Bal due on Eagle Elevator Project	\$ 10,050	15	\$ 335
7/31/2015	Reclass Eagle Elevator Deposit from CIP to LHI	\$ 10,050	15	\$ 335
Total additions for Leasehold Improvement		\$ 24,636		\$ 821 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

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

Amortization Schedule*

Name of Facility Paradigm Healthcare Center of Waterbury, 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	Page 24	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	Var	Various	730,743	191,269	S/L	Var	54,258		
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)	Var	Var	15	24,636		S/L	Var	821		
C-4. Subtotal										
D. Total Amortization										
										55,079
										55,079

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR
 C. Remaining Life of Lease; OR
 D. Actual Life if owned by Related Party.

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

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

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

Description	Cost	Acq. Date	Est. Life		FY 2014 Accum	FY 2015 Depr	FY 2015 Accum	Net Book Value
Remaining Assets								
Movable Equipment								
Furniture, Fixtures, and Equipment								
City Sign(Main Sign)	\$ 1,113	07/01/2009	5	S/L	1,113	-	1,113	-
City Sign(Main Sign)	8,586	08/07/2009	5	S/L	8,586	-	8,586	-
Direct Supply(digital chair scale)	1,015	08/31/2009	3	S/L	1,015	-	1,015	-
M.J Fahy & Sons(gas valves)	1,360	09/16/2009	3	S/L	1,360	-	1,360	-
B-G Mechanical(ice machine)	1,849	09/28/2009	3	S/L	1,849	-	1,849	-
2010 Acquisitions	33,424	Var	5	S/L	30,519	2,905	33,424	-
2010 Acquisitions	1,045	2010	5	S/L	609	209	818	226
2011 Acquisitions	127,116	Various	15	S/L	66,986	8,474	75,460	51,656
2012 Acquisitions	31,668	Various	5	S/L	17,292	6,334	23,626	8,042
2012 Acquisitions	22,780	Various	10	S/L	6,564	2,278	8,842	13,938
2013 Acquisition	7,537		10	S/L	1,319	754	2,072	5,465
2013 Acquisition	7,998		5	S/L	2,176	1,600	3,776	4,222
2014 Acquisitions								
5 TVs for Resident Rooms	1,234	11/4/2013	10	S/L	123	123	246	988
Dealer's Choice Refrigerator	3,411	6/17/2014	10	S/L	341	341	682	2,729
Dishwasher Motor Replaced	1,722	7/31/2014	10	S/L	172	172	344	1,378
Exhaust Fan Grainger	499	8/1/2014	10	S/L	50	50	100	399
Bit and Drill	911	8/20/2014	10	S/L	91	91	182	729
KCI	(111)	8/31/2011	15	S/L	-	-	-	(111)
KCI	(111)	8/31/2011	15	S/L	-	-	-	(111)
KCI	(111)	9/16/2011	15	S/L	-	-	-	(111)
2015 Acquisitions								
80" Pressure Reducing Mattress Fire Rated	840	9/18/2014	10	S/L	-	42	42	798
Mattress, Advantage VE, 36X84X6,FB	2,531	4/2/2015	10	S/L	-	127	127	2,404
Total F,F&E	\$ 256,304				\$ 140,164	\$ 23,500	\$ 163,664	\$ 92,640

Software

Foresite(Network set-up)	\$	644	7/15/2009	3	S/L	644	-	644	-
2010 Software Acq		6,275	7/2/1905	5	S/L	5,703	571	6,275	-
2011 Software Acq		1,237	Various	5	S/L	783	247	1,030	207
2012 Software Acq		1,861	Various	5	S/L	1,027	372	1,399	462

2014 Software Acquisitions

High Power Wireless N Access Point		101	1/31/2014	5	S/L	20	20	40	61
2 Lenovo Ideatab S6000 10.1 Inch 16GB Tablet(E		435	1/31/2014	5	S/L	87	87	174	261
1 desktop Rehab/Set Up of desktop		1,027	1/31/2014	5	S/L	205	205	410	617
1 Lenovo Ideatab S6000 10.1 Inch-16GB Tablet(E		238	1/31/2014	5	S/L	48	48	96	142
1 Lenovo Ideatab S6000 10.1 Inch-16GB Tablet(E		234	3/31/2014	5	S/L	47	47	94	140
HP PC Business desktop/Microsoft Office		860	9/30/2014	5	S/L	172	172	344	516

2015 Software Acquisitions

22 POC Kiosks		19,812	7/31/2015	5	S/L	-	1,981	1,981	17,831
30 EMAR Tablets		8,412	7/31/2015	5	S/L	-	841	841	7,571
WI FI APS		11,900	7/31/2015	5	S/L	-	1,190	1,190	10,710
WI FI Set Up		1,600	7/31/2015	5	S/L	-	160	160	1,440

Total Software	\$	54,636				\$	8,736	\$	5,942	\$	14,678	\$	39,958
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Total Movable Equipment	\$	310,940				\$	148,900	\$	29,442	\$	178,342	\$	132,598
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Leasehold Improvement

2010 Acq,	\$	547		3	S/L	547		547	-
2010 Acq,		7,006		5	S/L	7,006	-	7,006	-
2010 Acq,		121,405		15	S/L	40,469	8,094	48,563	72,842
2011 Acquisition See Attached		327,314		15	S/L	79,897	21,821	101,718	225,596
2012 Acquisitions		179,696		10	S/L	49,416	17,970	67,386	112,310
2012 Acquisitions		56,655		15	S/L	10,639	3,777	14,416	42,239
2013 Acquisitions		29,329		15	S/L	2,646	1,955	4,601	24,728
2013 Acquisitions		417		5	S/L	90	83	174	243

2014 Acquisitions

Door Replacement in Kitchen		2,153	11/21/2013	15	S/L	144	144	288	1,865
Condenser Unit Replacement		6,221	8/1/2014	15	S/L	415	415	830	5,391

2015 Acquisitions

Toilet and Door Lever Lockset		1,136	10/20/2014	15	S/L	-	38	38	1,098
Repairs to Women & Men's Bathroom in Basement		3,400	6/14/2015	15	S/L	-	113	113	3,287
Accrue for Bal due on Eagle Elevator Project		10,050	7/31/2015	15	S/L	-	335	335	9,715
Reclass Eagle Elevator Deposit from CIP to LHI		10,050	7/31/2015	15	S/L	-	335	335	9,715

Total LHI	\$	755,379				\$	191,269	\$	55,079	\$	246,348	\$	509,030
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Grand Total	\$	5,266,320				\$	1,222,515	\$	252,521	\$	1,475,036	\$	3,791,283
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F/S vs C/R NBV Calculation

TB Assets		400,026					39,169	116,146	283,880
Less: CR Assets		1,066,320				340,170	252,521	424,690	641,629
F/S vs C/R Variance		(666,294)				(340,170)	(213,352)	(308,544)	(357,749)

HC REIT Transfers		666,291							
Revised Variance		(3)							

Depreciation F/S vs C/R		(213,352)				F/S vs C/R NBV			(357,749)
Rounding		-				Rounding			(2)
F/S vs C/R Dep - Page 36, Line F2		(213,352)				F/S vs C/R NBV - Page 31, Line 9B			(357,751)

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

Name of Facility Paradigm Healthcare Center of Waterbury	License No. 2356	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		120		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd 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	283,481

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 Waterbury		2356	9/30/2015		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
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 Wat		2356		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)				\$	264,242	264,242	
Working Capital = \$191,267 / Other = \$72,975							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	264,242	264,242	
14. Insurance							
a. Insurance on Property (buildings only)				\$	10,302	10,302	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	72,555	72,555	
Liability Insurance							
14d. Total Insurance Expenditures (14a + b + c)				\$	82,857	82,857	
15. Total All Expenditures (A-13 thru C-14)				\$	12,098,306	12,098,306	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Paradigm Healthcare Center of Waterbury, LLC			2356	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	\$ 239,226	239,226		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 9,421	9,421		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 115,559	115,559		
10.	15	1e	Accounting & Legal	\$ 17,142	17,142		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 575	575		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 2,782	2,782		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 127,425	127,425		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 32,239	32,239		
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)				\$ 544,369	544,369		

* 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	\$ 2,201		
16	m13	Non-Allowable Bank Charges	\$ 8,992		
22	Var	Management Company Overhead Disallowance (See Attached)	\$ 21,046		
Total Other A&G Adjustments			\$ 32,239	\$ -	\$ -

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

	Pg 16 m12 MGT Fee Exp	Actual Days from Pg 8 of Cost Report	Max Allowable Cost - per DSS @ \$7.59/** Fees	Pg 4 Actual	Disallowed Excess actual over allowable
South Windsor	423,628	39,000	\$ 296,203	423,628	\$ (127,425)
Interim rate letter max fee		\$ 6.50	9/30/2009		
CPI Inflation	1.6%	\$ 6.60	9/30/2010		
CPI Inflation	3.5%	\$ 6.84	9/30/2011		
CPI Inflation	3.5%	\$ 7.07	9/30/2012		
CPI Inflation	2.4%	\$ 7.24	9/30/2013		
CPI Inflation	1.7%	\$ 7.37	9/30/2014		
CPI Inflation	3.09%	\$ 7.59	9/30/2015		
Medicare	4,499				
Medicaid (Conn.)	33,508				
Medicaid (Other)	-				
Private Pay	633				
State SSI for RCH	-				
Other (Insurance)	360				
Total Care Days	39,000				
Medicaid Res. Beds	-				
Other Beds Res. Days	-				
Total Resident Days	39,000	Per page 8 of the cost report			

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

Name of Facility				License No.	Report for Year Ended	Page	of
Paradigm Healthcare Center of Waterbury, LLC				2356	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 544,369	544,369		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 202,475	202,475		
28.	20	5d	Ambulance/Limousine	\$ 120	120		
29.	20	5f	X-rays, etc	\$ 7,378	7,378		
30.	20	5h	Laboratory	\$ 13,101	13,101		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 13,252	13,252		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 105,067	105,067		
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	\$ 19,751	19,751		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	IV 8	Vending Machine Revenue	\$ 1,188	1,188		
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	\$ 75,551	75,551		
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)			\$ 982,252	982,252		

*** 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 Waterbury, LLC
9/30/2015

Schedule of Other Ancillary Costs

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

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)
27	14a	Building Insurance: Management Company Disallowance (See Attached)	\$ 459		
22	10b	Real Estate Taxes: Management Company Disallowance (See Attached)	\$ 6,667		
22	9	Rental Payments: Management Company Disallowance (See Attached)	\$ 12,625		
Total Other Property Adjustments			\$ 19,751	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12D	Interest - Other	\$ 72,975		
30	IV 8	AMN Healthcare, Inc. - Credit from Settlement	\$ 64		
30	IV 8	Accelerated Care Plus Corp - Account Closing	\$ 2,421		
30	IV 8	Medical Records Income	\$ 91		
Total Other Adjustments			\$ 75,551	\$ -	\$ -

Schedule of Unallowable Building Interest

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

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

Pg. 29b

Cable TV amount	\$	8,973
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>5,373</u></u>

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

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

<u>A&G: Overhead Disallowance</u>	<u>Amount Per TB</u>	<u>Out Patient %</u>	<u>Amount to be Disallowed</u>
Repairs and Maintenance	84,318	4.45%	3,755
Heat	51,755	4.45%	2,305
Light and Power	199,240	4.45%	8,873
Water	54,180	4.45%	2,413
Contracted Maintenance	83,092	4.45%	3,700
Total	<u><u>472,585</u></u>		<u><u>21,046</u></u> See page 28a

<u>Capital: Building Insurance & Real Estate Taxes Disallowance</u>			
Property Insurance	10,302	4.45%	459
Real Estate Taxes	149,703	4.45%	6,667
Total	<u><u>160,005</u></u>		<u><u>7,126</u></u> See page 29a

<u>Rental Payments</u>			
Rent	283,481	4.45%	12,625
Total	<u><u>283,481</u></u>		<u><u>12,625</u></u> See page 29a

F. Statement of Revenue

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

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Lab - MA	\$ 12,240		
30 II 6a	IV Therapy - MA	\$ 1,364		
30 II 6a	Oxygen - MA	\$ 4,456		
30 II 6a	X-Ray - MA	\$ 6,817		
30 II 6a	Contractual Allowance (Ancillaries) - MA	\$ (1,009,418)		
30 II 6a	IV Therapy - M MA	\$ 33,434		
30 II 6a	Contractual Allowance (Ancillaries) - M MA	\$ (33,434)		
30 II 6a	Contractual Allowance (Ancillaries) - Medicare B	\$ (51,183)		
30 II 6a	Sequester Med B	\$ (2,947)		
Total Other Resident Revenue - Medicare		\$ (1,038,671)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income	N/A	\$ 33		
Total Interest Income			\$ 33	\$ -	\$ -

Schedule of Other Revenue

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

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Paradigm Healthcare Center of Waterbu	2356	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	24,101
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,556,885
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	26,996
5. Prepaid Expenses			\$	80,574
a. Prepaid Expenses	80,574			
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	1,459
8. Other Current Assets (<i>itemize</i>)			\$	(790,741)
Due To/From Paradigm HC Develop / Mgmt	(782,047)			
Due To/From NH, Pros, SW, Torr, WH	(8,694)			
A-9. Total Current Assets (Lines A1 thru 8)			\$	899,274
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>755,379</u>		\$	509,031
	Accum. Depreciation <u>246,348</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>310,942</u>		\$	132,600
	Accum. Depreciation <u>178,342</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(355,811)
Construction in Progress	1,940			
F/S vs C/R NBV	(357,751)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	285,820

* 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 Waterbu		2356	9/30/2015	32	37
Account				Amount	
Total Brought Forward:				\$	1,185,094
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
2. Land Improvements					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
3. Buildings					
		*Historical Cost	4,200,000		
		Accum. Depreciation	1,050,345	Net	\$ 3,149,655
4. Non-Movable Equipment					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
5. Movable Equipment					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
6. Motor Vehicles					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable					
C-8 Total Leasehold or Like Properties (C1 thru 7)					
				\$	3,149,655
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)					
				\$	4,334,749

* 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 Waterbury, LLC	2356	9/30/2015	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	1,361,763
2. Notes Payable (<i>itemize</i>)			\$	371,629
Note Payable Power Point Energy			8,532	
Note Payable HCSCG			124,157	
Note Pay - Medline			1,077	
Note Pay - 1199 Pension/Training			237,863	
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>)			\$	128,279
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	10,450
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>)			\$	308,127
Accrued Provider Tax Payable		175,916	Patient Funds Liability 20,600	
Union Dues Withholding		(3,548)	Medicaid Medicare Rese: 59,132	
Rent Accrual		30,968	Amts Due To Indep Sr H 70,678	
Patient Refund		(45,619)		
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	2,180,248

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Paradigm Healthcare Center of Waterbury,		License No. 2356	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,180,248	
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>)				\$ 835,790	
Line of Credit		835,790			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 835,790	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,016,038	

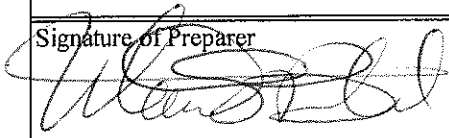
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Paradigm Healthcare Center of Waterbury	2356	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>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	3,149,655
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	3,149,655
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,539,042)
6. Gain or Loss for Period			\$	(291,902)
	10/1/2014	thru	9/30/2015	
7. Total Net Worth			\$	(1,830,944)
C. Total Reserves and Net Worth			\$	1,318,711
D. Total Liabilities, Reserves, and Net Worth			\$	4,334,749

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Paradigm Healthcare Center of Waterbury	2356	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	(1,525,469)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,593,052
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,884,954
D. Net Income or Deficit			\$	(291,902)
E. Balance			\$	(1,817,371)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Pg. 27	\$12,098,306			
F/S vs C/R Depreciation	(213,352)			
Total F/S Expenses	\$11,884,954			
2. Other <i>(itemize)</i>				
Prior Period Adjustment		(13,573)		
F-3. Total Additions			\$	(13,573)
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			\$	(1,830,944)

I. Preparer's/Reviewer's Certification

Name of Facility Paradigm Healthcare Center of Waterbury,	License No. 2356	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 2/2/14		
Printed Name of Preparer Matthew S. Bavolack				
Address 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 Waterbury, 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 Waterbury 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	3,501.00			3,501.00
100050	Patient Funds Account	20,600.00			20,600.00
100070	Accounts Receivable Medicaid	1,120,933.00			1,120,933.00
100075	Accounts Receivable Medicare A	338,208.00			338,208.00
100080	Accounts Receivable Managed Care	40,215.00			40,215.00
100085	Accounts Receivable Private	159,224.00			159,224.00
100090	Accounts Receivable Medicare B	77,727.00			77,727.00
100095	Accounts Receivable Other	6,350.00			6,350.00
100105	Allowance - Doubtful Accounts	(185,772.00)			(185,772.00)
100200	Inventory	26,996.00			26,996.00
100327	Due To/from Medicare	1,459.00			1,459.00
100330	Due To/From Paradigm Healthcare Develop.	(86,102.00)			(86,102.00)
100335	Due To/From Paradigm Management, LLC	(695,945.00)			(695,945.00)
100340	Due To/From PHC New Haven	(45,386.00)			(45,386.00)
100350	Due To/From PHC Prospect	(20,591.00)			(20,591.00)
100353	Due To/from HC South Windsor	(104.00)			(104.00)
100355	Due To/From PHC Torrington	39,581.00			39,581.00
100365	Due To/From PHC West Haven	17,806.00			17,806.00
100400	Prepaid Expenses	80,574.00			80,574.00
100501	Leasehold Improvements (Paradigm)	282,596.00			282,596.00
100511	Furniture Fixtures & Equip (Paradigm)	71,242.00			71,242.00
100531	Computer Equipment & Software (Paradigm)	46,188.00			46,188.00
100590	Construction-in-Progress	1,940.00			1,940.00
100600	Accum Amort - Leasehold Imp	(79,016.00)			(79,016.00)
100610	Accum Depr - F F & E	(30,991.00)			(30,991.00)
100630	Accum Amort - Software	(6,139.00)			(6,139.00)
200000	Accounts Payable	(1,388,888.00)			(1,388,888.00)
200005	Accounts Payable Suspense	1,787.00			1,787.00
200010	Accrued Accounts Payable	25,338.00			25,338.00
200015	Accrued Provider Tax Payable	(175,916.00)			(175,916.00)
200020	Accrued Payroll	(7,988.00)			(7,988.00)
200025	Accrued Payroll Taxes	(10,450.00)			(10,450.00)
200026	Vol EE Ben Deductions	(13,507.00)			(13,507.00)
200027	Payroll Suspense	807.00			807.00
200028	Vol EE 401K & HSA Deductions	(723.00)			(723.00)
200045	Union Dues Withholding	3,548.00			3,548.00
200055	Rent Accrual	(30,968.00)			(30,968.00)
200060	Accrued Benefits	(96,834.00)			(96,834.00)
200065	Payroll Adjustments	(10,034.00)			(10,034.00)
200069	Patient Refund	45,619.00			45,619.00
200070	Patient Funds Liability	(20,600.00)			(20,600.00)
200075	Medicaid Medicare Reserve	(59,132.00)			(59,132.00)
200077	Amts Due To Indep Sr Hldgs	(70,678.00)			(70,678.00)
200100	Line Of Credit	(835,790.00)			(835,790.00)
200171	Note Payable Power Point Energy	(8,532.00)			(8,532.00)
200172	Note Payable HCSG	(124,157.00)			(124,157.00)
200173	Note Pay - Medline	(1,077.00)			(1,077.00)
200174	Note Pay - 1199 Pension	(219,552.00)			(219,552.00)
200175	Note Pay - 1199 Training	(18,311.00)			(18,311.00)
300040	Retained Earnings	1,539,042.00			1,539,042.00
400000	Room & Board - PVT	(227,628.00)			(227,628.00)
400047	Ancillaries - PVT	(650.00)			(650.00)
400055	Contractual Allowance (R&B) - PVT	5,546.00			5,546.00
400060	Contractual Allowance (Ancillaries) - PVT	829.00			829.00
400100	Room & Board - MD	(11,536,573.00)			(11,536,573.00)
400115	Lab - MD	(28.00)			(28.00)
400120	Pharmacy - MD	(15,318.00)			(15,318.00)
400125	IV Therapy - MD	(1,881.00)			(1,881.00)
400127	Oxygen - MD	(6,464.00)			(6,464.00)
400130	X-Ray - MD	(140.00)			(140.00)
400135	Physical Therapy - MD	(80,741.00)			(80,741.00)

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
400140	Occupational Therapy - MD	(56,192.00)			(56,192.00)
400145	Speech Therapy - MD	(19,100.00)			(19,100.00)
400155	Contractual Allowance (R&B) - MD	3,036,666.00			3,036,666.00
400160	Contractual Allowance (Ancillaries) - MD	179,457.00			179,457.00
400170	Pr. Yr. Revenue Adjustments - MD	(210.00)			(210.00)
400200	Room & Board - MA	(1,558,961.00)			(1,558,961.00)
400215	Lab - MA	(12,240.00)			(12,240.00)
400220	Pharmacy - MA	(185,629.00)			(185,629.00)
400225	IV Therapy - MA	(1,364.00)			(1,364.00)
400227	Oxygen - MA	(4,456.00)			(4,456.00)
400230	X-Ray - MA	(6,817.00)			(6,817.00)
400235	Physical Therapy - MA	(375,088.00)			(375,088.00)
400240	Occupational Therapy - MA	(362,393.00)			(362,393.00)
400245	Speech Therapy - MA	(61,688.00)			(61,688.00)
400255	Contractual Allowance (R&B) - MA	(952,248.00)			(952,248.00)
400260	Contractual Allowance (Ancillaries) - MA	1,009,418.00			1,009,418.00
400265	Contractual Allowance (BC/BS Disc) - MA	18,026.00			18,026.00
400269	Sequester Med A	42,222.00			42,222.00
400270	Pr. Yr. Revenue Adjustments - MA	(964.00)			(964.00)
400276	IV Therapy - M MA	(33,434.00)			(33,434.00)
400289	Contractual Allowance (Ancillaries) - M MA	33,434.00			33,434.00
400300	Room & Board - Hospice	(4,110.00)			(4,110.00)
400355	Contractual Allowance (R&B) - Hospice	(1,890.00)			(1,890.00)
400400	Room & Board - Managed Care	(131,070.00)			(131,070.00)
400415	Lab - Managed Care	(793.00)			(793.00)
400420	Pharmacy - Managed Care	(19,415.00)			(19,415.00)
400425	IV Therapy - Managed Care	(4,597.00)			(4,597.00)
400427	Oxygen - Managed Care	(64.00)			(64.00)
400430	X-Ray - Managed Care	(351.00)			(351.00)
400435	Physical Therapy - Managed Care	(28,141.00)			(28,141.00)
400440	Occupational Therapy - Managed Care	(25,665.00)			(25,665.00)
400445	Speech Therapy - Managed Care	(4,353.00)			(4,353.00)
400455	Contractual Allowance (R&B) - Managed Care	(36,314.00)			(36,314.00)
400460	Contractual Allowance (Anc.) - Managed Care	83,379.00			83,379.00
400635	Physical Therapy - Medicare B	(132,800.00)			(132,800.00)
400640	Occupational Therapy - Medicare B	(96,950.00)			(96,950.00)
400645	Speech Therapy - Medicare B	(29,774.00)			(29,774.00)
400660	Contractual Allowance (Ancillaries) - Medicare B	51,183.00			51,183.00
400669	Sequester Med B	2,947.00			2,947.00
400840	Vending Income	(1,188.00)			(1,188.00)
400860	Miscellaneous Revenue	(2,576.00)			(2,576.00)
400870	Interest Income	(33.00)			(33.00)
500010	Salaries Administrator/AsstAdmin	128,389.00		(338.00)	128,051.00
500040	Salaries - Business Office	139,768.00		513.00	140,281.00
500050	Salaries Admissions	58,803.00		(155.00)	58,648.00
500060	Salaries - Overtime	146,402.00		(146,402.00)	0.00
500150	Advertising - Help Wanted	273.00			273.00
500180	Travel & Mileage	161.00			161.00
500200	Bank Charges	23,681.00			23,681.00
500220	Data Proc ADP	24,716.00			24,716.00
500240	Dues & Subscriptions	10,585.00		(10,585.00)	0.00
500260	Office Supplies	8,835.00			8,835.00
500280	Postage	496.00			496.00
500300	Printing	613.00			613.00
500310	Rental Of Equipment	855.00		(1,027.00)	(172.00)
500320	Accounting Fees	20,100.00			20,100.00
500330	Contract Svcs - Office	29,712.00			29,712.00
500332	Contract Svcs - IT Support	25,022.00		1,027.00	26,049.00
500340	Legal Fees	23,921.00			23,921.00
500360	Consulting Other	5,898.00			5,898.00
500380	Recruiting/Empl Advertisg	577.00			577.00
500400	Business License Fees	1,441.00			1,441.00
500420	Licenses & Permits	2,106.00			2,106.00
500440	Telephone	38,779.00			38,779.00
500450	Insurance - Non Property	72,555.00			72,555.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
500460	Meetings & Seminars	1,650.00			1,650.00
500480	Advertising - Promotional	2,782.00			2,782.00
500494	Medicaid Medicare Recoupment Expense	(35,868.00)			(35,868.00)
500495	Bad Debt	115,559.00			115,559.00
500510	Taxes - Real Estate	149,703.00			149,703.00
500520	Taxes - Personal Property	6,649.00			6,649.00
500530	Insurance - Property	10,302.00			10,302.00
500551	Provider Tax	725,231.00			725,231.00
500800	Management-PHD	423,628.00			423,628.00
500900	Rent Expense - Building	283,481.00			283,481.00
501100	Deprec FF&E	10,040.00			10,040.00
501300	Depr-Leasehold Improvmts	24,064.00			24,064.00
501400	Amortization Software	5,065.00			5,065.00
502000	Interest Working Capital	191,267.00			191,267.00
502150	Interest - Other	72,975.00			72,975.00
510003	Accrued Benefits Exp - PTO ETO	(14,741.00)		14,741.00	0.00
510010	Payroll Taxes - FICA	432,669.00			432,669.00
510020	Payroll Taxes - FUTA	27,663.00			27,663.00
510030	Payroll Taxes - SUTA	123,583.00			123,583.00
510040	Workers' Compensation	387,390.00			387,390.00
510050	Group Health/dental Insurance	175,031.00			175,031.00
510060	Employee Grp Life Insurance	2,408.00			2,408.00
510080	Employ Benes - Non Pr	2,467.00			2,467.00
510100	Employee Disability Ins	20,671.00			20,671.00
510115	Uniform Allowance	13,467.00			13,467.00
510120	Union Health & Welfare	826,160.00			826,160.00
510130	Union Training	37,425.00			37,425.00
510140	Union Pension	294,590.00			294,590.00
520010	Salaries-Food Serv Dir	53,150.00		(140.00)	53,010.00
520020	Wages-cooks	148,519.00		349.00	148,868.00
520030	Wages Dietary Aides	280,512.00		1,441.00	281,953.00
520040	Dietician	59,298.00		(156.00)	59,142.00
520100	Raw Food	216,007.00			216,007.00
520140	Dietary Supplies	9,444.00			9,444.00
520160	Contract Svcs - Dietary	21,525.00			21,525.00
530010	Salaries - Houskpg Supv	22,182.00		(58.00)	22,124.00
530020	Salaries - Houskpg Staff	272,236.00		115.00	272,351.00
530120	Housekeeping Supplies	30,782.00			30,782.00
540020	Salaries - Laundry Staff	94,906.00		672.00	95,578.00
540100	Laundry Supplies	24,510.00			24,510.00
540140	Linens Purchases	9,547.00			9,547.00
550010	Salaries-Maint Supervisor	33,038.00		(87.00)	32,951.00
550020	Wages-Maintenance Staff	32,770.00		809.00	33,579.00
550100	Maintenance Supplies	33,698.00			33,698.00
550110	Repairs & Maintenance	50,620.00			50,620.00
550120	Contract Svcs Maintenance	36,448.00			36,448.00
550140	Pest Control	851.00			851.00
550145	Groundskeepng/Snow Removal	14,821.00			14,821.00
550150	Gas & Electric	199,240.00			199,240.00
550160	Fuel Oil	51,755.00			51,755.00
550170	Cable TV	8,973.00			8,973.00
550180	Water & Sewer	54,180.00			54,180.00
550190	Trash Removal	30,972.00			30,972.00
560010	Director Of Nursing	96,500.00		(254.00)	96,246.00
560020	ADNS	85,280.00		(225.00)	85,055.00
560030	RN Nursing Supervisor	362,633.00		23,722.00	386,355.00
560040	Nursing Scheduler	31,427.00		(83.00)	31,344.00
560060	MDS Coordinator	138,351.00		3,500.00	141,851.00
560080	Central Supl Clerk(Aide)	34,732.00		(26.00)	34,706.00
560090	Medical Records	23,286.00		(61.00)	23,225.00
560100	Infection Control	63,452.00		6,524.00	69,976.00
562020	Salaries-RN	71,587.00		328.00	71,915.00
562030	Salaries-LPN	1,310,612.00		69,956.00	1,380,568.00
562040	Salaries - CNAs	1,509,785.00		21,913.00	1,531,698.00
562100	Medical Supplies	25,498.00			25,498.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
562110	PPD Medical Supplies	118,315.00			118,315.00
562160	Oxygen Supplies	13,252.00			13,252.00
562180	Contract Nursing	4,370.00		(4,370.00)	0.00
564100	Contract Services - Pharmacy	11,232.00			11,232.00
564120	Over The Counter Drugs	12,964.00			12,964.00
564140	Prescription Drugs	202,475.00			202,475.00
566010	I.V. Therapy/RT Exp	64,810.00		4,370.00	69,180.00
566030	Contract Svcs - Med Director	35,720.00			35,720.00
566060	Contract Svcs - Dental	8,640.00		(2,592.00)	6,048.00
566120	Contract Svcs -Medical Records	1,611.00			1,611.00
566140	Patient Transportation	120.00			120.00
566160	Med Equip Rental	44,129.00			44,129.00
566180	Patient Expenses	433.00			433.00
566190	Lab Fees	13,101.00			13,101.00
566200	X-ray Services	7,378.00			7,378.00
566210	Patient Consolidated Billing	788.00			788.00
570010	Dir Rehab	56,453.00		(149.00)	56,304.00
570040	Rehab Contracted Services	132,000.00		(13,076.00)	118,924.00
570050	Salaries - PT	3,795.00		(10.00)	3,785.00
570055	Salaries - P.T.A.	34,594.00		1,777.00	36,371.00
570060	Physical Therapy Supplies	560.00			560.00
570070	Salaries ST Staff	32,386.00		(32.00)	32,354.00
570090	Salaries - OT	86,511.00		91.00	86,602.00
570100	Salaries - COTA	152,416.00		208.00	152,624.00
580010	Salaries - Activities Director	57,037.00		1,658.00	58,695.00
580020	Salaries - Activities -Staff	31,778.00		5.00	31,783.00
580100	Activities Supplies	2,716.00			2,716.00
580120	Entertainment/contr Services	11,070.00			11,070.00
590010	Salaries Social Svc Dir	68,635.00		(181.00)	68,454.00
590020	Salary Social Svc Staff	17,671.00		35.00	17,706.00
7835.000	Contract Svcs - Speech Therapy	0.00		3,655.00	3,655.00
7845.000	Contr Svcs - Occupational Ther	0.00		9,421.00	9,421.00
Marcum 101	Chamber of Commerce Dues	0.00		2,201.00	2,201.00
Marcum 102	Dues	0.00		8,384.00	8,384.00
Marcum 103	Contract Svcs - Audiology	0.00		2,592.00	2,592.00
Total		0.00		0.00	0.00

Net (Income) Loss

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

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
500010	Salaries Administrator/AsstAdmin	128,389.00		(338.00)	128,051.00
			RJE - 1	(0.00)	
			RJE - 2	(338.00)	
Subtotal [2] Administrators		128,389.00		(338.00)	128,051.00
Subgroup : [4]	Other Administrative Salaries				
500040	Salaries - Business Office	139,768.00		513.00	140,281.00
			RJE - 1	881.00	
			RJE - 2	(368.00)	
Subtotal [4] Other Administrative Salaries		139,768.00		513.00	140,281.00
Subgroup : [5C]	Dietary Workers				
520010	Salaries-Food Serv Dir	53,150.00		(140.00)	53,010.00
			RJE - 1	(0.00)	
			RJE - 2	(140.00)	
520020	Wages-cooks	148,519.00		349.00	148,868.00
			RJE - 1	740.00	
			RJE - 2	(391.00)	
520030	Wages Dietary Aides	280,512.00		1,441.00	281,953.00
			RJE - 1	2,180.00	
			RJE - 2	(739.00)	
520040	Dietician	59,298.00		(156.00)	59,142.00
			RJE - 1	(0.00)	
			RJE - 2	(156.00)	
Subtotal [5C] Dietary Workers		541,479.00		1,494.00	542,973.00
Subgroup : [6B]	Other Housekeeping Workers				
530010	Salaries - Houskpg Supv	22,182.00		(58.00)	22,124.00
			RJE - 1	(0.00)	
			RJE - 2	(58.00)	
530020	Salaries - Houskpg Staff	272,236.00		115.00	272,351.00
			RJE - 1	833.00	
			RJE - 2	(718.00)	
Subtotal [6B] Other Housekeeping Workers		294,418.00		57.00	294,475.00
Subgroup : [7B]	Other Maintenance Workers				
550010	Salaries-Maint Supervisor	33,038.00		(87.00)	32,951.00
			RJE - 1	(0.00)	
			RJE - 2	(87.00)	
550020	Wages-Maintenance Staff	32,770.00		809.00	33,579.00
			RJE - 1	895.00	
			RJE - 2	(86.00)	
Subtotal [7B] Other Maintenance Workers		65,808.00		722.00	66,530.00
Subgroup : [8B]	Other Laundry Workers				
540020	Salaries - Laundry Staff	94,906.00		672.00	95,578.00
			RJE - 1	922.00	
			RJE - 2	(250.00)	
Subtotal [8B] Other Laundry Workers		94,906.00		672.00	95,578.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
560010	Director Of Nursing	96,500.00		(254.00)	96,246.00
			RJE - 1	(0.00)	
			RJE - 2	(254.00)	
560020	ADNS	85,280.00		(225.00)	85,055.00
			RJE - 1	(0.00)	
			RJE - 2	(225.00)	
Subtotal [12A] Director of Nurses/Assistant Director		181,780.00		(479.00)	181,301.00
Subgroup : [12B1]	RNs - Direct Care				
560030	RN Nursing Supervisor	362,633.00		23,722.00	386,355.00
			RJE - 1	24,678.00	
			RJE - 2	(956.00)	
562020	Salaries-RN	71,587.00		328.00	71,915.00
			RJE - 1	517.00	
			RJE - 2	(189.00)	
Subtotal [12B1] RNs - Direct Care		434,220.00		24,050.00	458,270.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [12B2] RNs - Administrative					
560040	Nursing Scheduler	31,427.00		(83.00)	31,344.00
			RJE - 1	(0.00)	
			RJE - 2	(83.00)	
560060	MDS Coordinator	138,351.00		3,500.00	141,851.00
			RJE - 1	3,865.00	
			RJE - 2	(365.00)	
560100	Infection Control	63,452.00		6,524.00	69,976.00
			RJE - 1	6,691.00	
			RJE - 2	(167.00)	
Subtotal [12B2] RNs - Administrative		233,230.00		9,941.00	243,171.00
Subgroup : [12C1] LPNs - Direct Care					
562030	Salaries-LPN	1,310,612.00		69,956.00	1,380,568.00
			RJE - 1	73,411.00	
			RJE - 2	(3,455.00)	
Subtotal [12C1] LPNs - Direct Care		1,310,612.00		69,956.00	1,380,568.00
Subgroup : [12D] Aides and Attendants					
560080	Central Supl Clerk(Aide)	34,732.00		(26.00)	34,706.00
			RJE - 1	66.00	
			RJE - 2	(92.00)	
562040	Salaries - CNAs	1,509,785.00		21,913.00	1,531,698.00
			RJE - 1	25,894.00	
			RJE - 2	(3,981.00)	
Subtotal [12D] Aides and Attendants		1,644,617.00		21,887.00	1,566,404.00
Subgroup : [12E] Physical Therapists					
570010	Dir Rehab	56,453.00		(149.00)	56,304.00
			RJE - 1	(0.00)	
			RJE - 2	(149.00)	
570050	Salaries - PT	3,795.00		(10.00)	3,785.00
			RJE - 1	(0.00)	
			RJE - 2	(10.00)	
570055	Salaries - P.T.A.	34,594.00		1,777.00	36,371.00
			RJE - 1	1,868.00	
			RJE - 2	(91.00)	
Subtotal [12E] Physical Therapists		94,842.00		1,618.00	96,460.00
Subgroup : [12F] Speech Therapists					
570070	Salaries ST Staff	32,386.00		(32.00)	32,354.00
			RJE - 1	53.00	
			RJE - 2	(85.00)	
Subtotal [12F] Speech Therapists		32,386.00		(32.00)	32,354.00
Subgroup : [12G] Occupational Therapists					
570090	Salaries - OT	86,511.00		91.00	86,602.00
			RJE - 1	319.00	
			RJE - 2	(228.00)	
570100	Salaries - COTA	152,416.00		208.00	152,624.00
			RJE - 1	610.00	
			RJE - 2	(402.00)	
Subtotal [12G] Occupational Therapists		238,927.00		299.00	239,226.00
Subgroup : [12H] Recreation Workers					
580010	Salaries - Activities Director	57,037.00		1,658.00	58,695.00
			RJE - 1	1,808.00	
			RJE - 2	(150.00)	
580020	Salaries - Activities -Staff	31,778.00		5.00	31,783.00
			RJE - 1	89.00	
			RJE - 2	(84.00)	
Subtotal [12H] Recreation Workers		88,815.00		1,663.00	90,478.00
Subgroup : [12M] Social Workers/Case Management					
500050	Salaries Admissions	58,803.00		(155.00)	58,648.00
			RJE - 1	(0.00)	
			RJE - 2	(155.00)	
590010	Salaries Social Svc Dir	68,635.00		(181.00)	68,454.00
			RJE - 1	(0.00)	
			RJE - 2	(181.00)	
590020	Salary Social Svc Staff	17,671.00		35.00	17,706.00
			RJE - 1	82.00	

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subtotal [12M] Social Workers/Case Management		<u>145,109.00</u>	RJE - 2	(47.00) <u>(301.00)</u>	<u>144,808.00</u>
Subgroup : [12O] Other					
500060	Salaries - Overtime	146,402.00		(146,402.00)	0.00
510003	Accrued Benefits Exp - PTO ETO	(14,741.00)	RJE - 1	(146,402.00) 14,741.00	0.00
560090	Medical Records	23,286.00	RJE - 2	14,741.00 (61.00)	23,225.00
			RJE - 1	(0.00)	
			RJE - 2	(61.00)	
Subtotal [12O] Other		<u>154,947.00</u>		<u>(131,722.00)</u>	<u>23,225.00</u>
Total [10-A] Salaries and Wages		<u>6,724,153.00</u>		<u>0.00</u>	<u>5,724,153.00</u>
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
566060	Contract Svcs - Dental	8,640.00		(2,592.00)	6,048.00
Subtotal [2] Dentist		<u>8,640.00</u>	RJE - 3	<u>(2,592.00)</u>	<u>6,048.00</u>
Subgroup : [3] Pharmacist					
564100	Contract Services - Pharmacy	11,232.00		0.00	11,232.00
Subtotal [3] Pharmacist		<u>11,232.00</u>		<u>0.00</u>	<u>11,232.00</u>
Subgroup : [5A] PT - Resident Care					
570040	Rehab Contracted Services	132,000.00		(13,076.00)	118,924.00
Subtotal [5A] PT - Resident Care		<u>132,000.00</u>	RJE - 4	<u>(13,076.00)</u>	<u>118,924.00</u>
Subgroup : [8A] Medical Director					
566030	Contract Svcs - Med Director	35,720.00		0.00	35,720.00
Subtotal [8A] Medical Director		<u>35,720.00</u>		<u>0.00</u>	<u>35,720.00</u>
Subgroup : [9A] ST - Resident Care					
7835.000	Contract Svcs - Speech Therapy	0.00		3,655.00	3,655.00
Subtotal [9A] ST - Resident Care		<u>0.00</u>	RJE - 4	<u>3,655.00</u>	<u>3,655.00</u>
Subgroup : [10A] OT - Resident Care					
7845.000	Contr Svcs - Occupational Ther	0.00		9,421.00	9,421.00
Subtotal [10A] OT - Resident Care		<u>0.00</u>	RJE - 4	<u>9,421.00</u>	<u>9,421.00</u>
Subgroup : [11A1] RN's - Direct Care					
562180	Contract Nursing	4,370.00		(4,370.00)	0.00
Subtotal [11A1] RN's - Direct Care		<u>4,370.00</u>	RJE - 5	<u>(4,370.00)</u>	<u>0.00</u>
Subgroup : [12] Other					
566120	Contract Svcs - Medical Records	1,611.00		0.00	1,611.00
Marcum 103	Contract Svcs - Audiology	0.00		2,592.00	2,592.00
Subtotal [12] Other		<u>1,611.00</u>	RJE - 3	<u>2,592.00</u>	<u>4,203.00</u>
Total [13-B] Professional Fees		<u>193,573.00</u>		<u>(4,370.00)</u>	<u>189,203.00</u>
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
510040	Workers' Compensation	387,390.00		0.00	387,390.00
Subtotal [1A1] Workmen's Compensation		<u>387,390.00</u>		<u>0.00</u>	<u>387,390.00</u>
Subgroup : [1A2] Disability Insurance					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
510100	Employee Disability Ins	20,671.00		0.00	20,671.00
Subtotal [1A2] Disability Insurance		20,671.00		0.00	20,671.00
Subgroup : [1A3] Unemployment Insurance					
510020	Payroll Taxes - FUTA	27,663.00		0.00	27,663.00
510030	Payroll Taxes - SUTA	123,583.00		0.00	123,583.00
Subtotal [1A3] Unemployment Insurance		151,246.00		0.00	151,246.00
Subgroup : [1A4] Social Security (FICA)					
510010	Payroll Taxes - FICA	432,669.00		0.00	432,669.00
Subtotal [1A4] Social Security (FICA)		432,669.00		0.00	432,669.00
Subgroup : [1A5] Health Insurance					
510050	Group Health/dental Insurance	175,031.00		0.00	175,031.00
510120	Union Health & Welfare	826,160.00		0.00	826,160.00
Subtotal [1A5] Health Insurance		1,001,191.00		0.00	1,001,191.00
Subgroup : [1A6] Life Insurance					
510060	Employee Grp Life Insurance	2,408.00		0.00	2,408.00
Subtotal [1A6] Life Insurance		2,408.00		0.00	2,408.00
Subgroup : [1A7] Pensions					
510140	Union Pension	294,590.00		0.00	294,590.00
Subtotal [1A7] Pensions		294,590.00		0.00	294,590.00
Subgroup : [1A8] Uniform Allowance					
510115	Uniform Allowance	13,467.00		0.00	13,467.00
Subtotal [1A8] Uniform Allowance		13,467.00		0.00	13,467.00
Subgroup : [1A9] Other					
510130	Union Training	37,425.00		0.00	37,425.00
Subtotal [1A9] Other		37,425.00		0.00	37,425.00
Subgroup : [1C] Bad Debts					
500495	Bad Debt	115,559.00		0.00	115,559.00
Subtotal [1C] Bad Debts		115,559.00		0.00	115,559.00
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	23,921.00		0.00	23,921.00
Subtotal [1E] Legal		23,921.00		0.00	23,921.00
Subgroup : [1G] Office Supplies					
500260	Office Supplies	8,835.00		0.00	8,835.00
Subtotal [1G] Office Supplies		8,835.00		0.00	8,835.00
Subgroup : [1H1] Telephone and Telegraph					
500440	Telephone	38,779.00		0.00	38,779.00
Subtotal [1H1] Telephone and Telegraph		38,779.00		0.00	38,779.00
Subgroup : [1K3] Resident Day User Fee					
500551	Provider Tax	725,231.00		0.00	725,231.00
Subtotal [1K3] Resident Day User Fee		725,231.00		0.00	725,231.00
Total [15] Expenditures Other than Salaries		3,273,482.00		0.00	3,273,482.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [3] Gifts to Staff and Residents					
510080	Employ Benes - Non Pr	2,467.00		0.00	2,467.00
Subtotal [3] Gifts to Staff and Residents		2,467.00		0.00	2,467.00
Subgroup : [4] Employee Travel					
500180	Travel & Mileage	161.00		0.00	161.00
Subtotal [4] Employee Travel		161.00		0.00	161.00
Subgroup : [5] Education Expense					
500460	Meetings & Seminars	1,650.00		0.00	1,650.00

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Subtotal [5] Education Expense		<u>1,650.00</u>		<u>0.00</u>	<u>1,650.00</u>
Subgroup : [M1] Advertising Help Wanted					
500150	Advertising - Help Wanted	273.00		0.00	273.00
500380	Recruiting/Emp/ Advertising	577.00		0.00	577.00
Subtotal [M1] Advertising Help Wanted		<u>850.00</u>		<u>0.00</u>	<u>850.00</u>
Subgroup : [M3] Advertising Other					
500480	Advertising - Promotional	2,782.00		0.00	2,782.00
Subtotal [M3] Advertising Other		<u>2,782.00</u>		<u>0.00</u>	<u>2,782.00</u>
Subgroup : [M7] Postage					
500280	Postage	496.00		0.00	496.00
Subtotal [M7] Postage		<u>496.00</u>		<u>0.00</u>	<u>496.00</u>
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
Marcum 102	Dues	0.00		8,384.00	8,384.00
			RJE - 7	8,384.00	
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>0.00</u>		<u>8,384.00</u>	<u>8,384.00</u>
Subgroup : [M8A] Dues to Chamber of Commerce					
Marcum 101	Chamber of Commerce Dues	0.00		2,201.00	2,201.00
			RJE - 7	2,201.00	
Subtotal [M8A] Dues to Chamber of Commerce		<u>0.00</u>		<u>2,201.00</u>	<u>2,201.00</u>
Subgroup : [M9] Subscriptions					
500240	Dues & Subscriptions	10,585.00		(10,585.00)	0.00
			RJE - 7	(10,585.00)	
Subtotal [M9] Subscriptions		<u>10,585.00</u>		<u>(10,585.00)</u>	<u>0.00</u>
Subgroup : [M11] Services Provided by Contract					
500220	Data Proc ADP	24,716.00		0.00	24,716.00
500310	Rental Of Equipment	855.00		(1,027.00)	(172.00)
			RJE - 6	(1,027.00)	
500330	Contract Svcs - Office	29,712.00		0.00	29,712.00
500332	Contract Svcs - IT Support	25,022.00		1,027.00	26,049.00
			RJE - 6	1,027.00	
500360	Consulting Other	5,898.00		0.00	5,898.00
Subtotal [M11] Services Provided by Contract		<u>86,203.00</u>		<u>0.00</u>	<u>86,203.00</u>
Subgroup : [M12] Administrative Management Services					
500800	Management-PHD	423,628.00		0.00	423,628.00
Subtotal [M12] Administrative Management Services		<u>423,628.00</u>		<u>0.00</u>	<u>423,628.00</u>
Subgroup : [M13] Other					
500200	Bank Charges	23,681.00		0.00	23,681.00
500300	Printing	613.00		0.00	613.00
500400	Business License Fees	1,441.00		0.00	1,441.00
500420	Licenses & Permits	2,106.00		0.00	2,106.00
Subtotal [M13] Other		<u>27,841.00</u>		<u>0.00</u>	<u>27,841.00</u>
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		<u>556,663.00</u>		<u>0.00</u>	<u>556,663.00</u>
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
520100	Raw Food	216,007.00		0.00	216,007.00
Subtotal [2A1] Raw Food		<u>216,007.00</u>		<u>0.00</u>	<u>216,007.00</u>
Subgroup : [2A2] Non-Food Supplies					
520140	Dietary Supplies	9,444.00		0.00	9,444.00
Subtotal [2A2] Non-Food Supplies		<u>9,444.00</u>		<u>0.00</u>	<u>9,444.00</u>
Subgroup : [2B] Purchased Services					
520160	Contract Svcs - Dietary	21,525.00		0.00	21,525.00
Subtotal [2B] Purchased Services		<u>21,525.00</u>		<u>0.00</u>	<u>21,525.00</u>
Total [18] Dietary Basis for Allocation of Costs		<u>246,976.00</u>		<u>0.00</u>	<u>246,976.00</u>
Group : [19] Laundry-Basis for Allocation of Costs					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [3A1] Bed Linens, etc...washed, Ironed..					
540100	Laundry Supplies	24,510.00		0.00	24,510.00
540140	Linens Purchases	9,547.00		0.00	9,547.00
Subtotal [3A1] Bed Linens, etc...washed, Ironed..		34,057.00		0.00	34,057.00
Total [19] Laundry-Basis for Allocation of Costs		34,057.00		0.00	34,057.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
530120	Housekeeping Supplies	30,782.00		0.00	30,782.00
Subtotal [4A1] In-House Care Supplies		30,782.00		0.00	30,782.00
Subgroup : [5A2] Purchased from					
564140	Prescription Drugs	202,475.00		0.00	202,475.00
Subtotal [5A2] Purchased from		202,475.00		0.00	202,475.00
Subgroup : [5B] Medicine Cabinet Drugs					
562100	Medical Supplies	25,498.00		0.00	25,498.00
564120	Over The Counter Drugs	12,964.00		0.00	12,964.00
Subtotal [5B] Medicine Cabinet Drugs		38,462.00		0.00	38,462.00
Subgroup : [5D] Ambulance/Limousine					
566140	Patient Transportation	120.00		0.00	120.00
Subtotal [5D] Ambulance/Limousine		120.00		0.00	120.00
Subgroup : [5E2] Oxygen - Other					
562160	Oxygen Supplies	13,252.00		0.00	13,252.00
Subtotal [5E2] Oxygen - Other		13,252.00		0.00	13,252.00
Subgroup : [5F] X-Rays and related radiological					
566200	X-ray Services	7,378.00		0.00	7,378.00
Subtotal [5F] X-Rays and related radiological		7,378.00		0.00	7,378.00
Subgroup : [5H] Laboratory					
566190	Lab Fees	13,101.00		0.00	13,101.00
Subtotal [5H] Laboratory		13,101.00		0.00	13,101.00
Subgroup : [5I] Recreation					
550170	Cable TV	8,973.00		0.00	8,973.00
580100	Activities Supplies	2,716.00		0.00	2,716.00
580120	Entertainment/contr Services	11,070.00		0.00	11,070.00
Subtotal [5I] Recreation		22,759.00		0.00	22,759.00
Subgroup : [5J] Other					
562110	PPD Medical Supplies	118,315.00		0.00	118,315.00
566010	I.V. Therapy/RT Exp	64,810.00		4,370.00	69,180.00
			RJE - 5	4,370.00	
566160	Med Equip Rental	44,129.00		0.00	44,129.00
566180	Patient Expenses	433.00		0.00	433.00
566210	Patient Consolidated Billing	788.00		0.00	788.00
570060	Physical Therapy Supplies	560.00		0.00	560.00
Subtotal [5J] Other		229,035.00		4,370.00	233,405.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		557,364.00		4,370.00	561,734.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
550100	Maintenance Supplies	33,698.00		0.00	33,698.00
550110	Repairs & Maintenance	50,620.00		0.00	50,620.00
Subtotal [6A] Repairs and Maintenance		84,318.00		0.00	84,318.00
Subgroup : [6B] Heat					
550160	Fuel Oil	51,755.00		0.00	51,755.00
Subtotal [6B] Heat		51,755.00		0.00	51,755.00
Subgroup : [6C] Light & Power					
550150	Gas & Electric	199,240.00		0.00	199,240.00
Subtotal [6C] Light & Power		199,240.00		0.00	199,240.00
Subgroup : [6D] Water					

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		9/30/2015			9/30/2015
550180	Water & Sewer	54,180.00		0.00	54,180.00
Subtotal [6D] Water		54,180.00		0.00	54,180.00
Subgroup : [6F] Other					
550120	Contract Svcs Maintenance	36,448.00		0.00	36,448.00
550140	Pest Control	851.00		0.00	851.00
550145	Groundskeeing/Snow Removal	14,821.00		0.00	14,821.00
550190	Trash Removal	30,972.00		0.00	30,972.00
Subtotal [6F] Other		83,092.00		0.00	83,092.00
Subgroup : [7C] Non-movable Equipment					
501100	Deprec FF&E	10,040.00		0.00	10,040.00
Subtotal [7C] Non-movable Equipment		10,040.00		0.00	10,040.00
Subgroup : [7D] Movable Equipment					
501400	Amortization Software	5,065.00		0.00	5,065.00
Subtotal [7D] Movable Equipment		5,065.00		0.00	5,065.00
Subgroup : [8C] Leasehold Improvements					
501300	Depr-Leasehold Improvmts	24,064.00		0.00	24,064.00
Subtotal [8C] Leasehold Improvements		24,064.00		0.00	24,064.00
Subgroup : [9] Rental Payments					
500900	Rent Expense - Building	283,481.00		0.00	283,481.00
Subtotal [9] Rental Payments		283,481.00		0.00	283,481.00
Subgroup : [10B] Real estate taxes paid by lessor					
500510	Taxes - Real Estate	149,703.00		0.00	149,703.00
Subtotal [10B] Real estate taxes paid by lessor		149,703.00		0.00	149,703.00
Subgroup : [10C] Personal property taxes					
500520	Taxes - Personal Property	6,649.00		0.00	6,649.00
Subtotal [10C] Personal property taxes		6,649.00		0.00	6,649.00
Total [22] Maintenance and Property		951,587.00		0.00	951,587.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
502000	Interest Working Capital	191,267.00		0.00	191,267.00
502150	Interest - Other	72,975.00		0.00	72,975.00
Subtotal [12D] Other Interest Expense		264,242.00		0.00	264,242.00
Subgroup : [14A] Insurance on Property					
500530	Insurance - Property	10,302.00		0.00	10,302.00
Subtotal [14A] Insurance on Property		10,302.00		0.00	10,302.00
Subgroup : [14C3] Other					
500450	Insurance - Non Property	72,555.00		0.00	72,555.00
Subtotal [14C3] Other		72,555.00		0.00	72,555.00
Total [27] Interest and Insurance		347,099.00		0.00	347,099.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
400100	Room & Board - MD	(11,536,573.00)		0.00	(11,536,573.00)
Subtotal [1A] Medicaid Residents (CT only)		(11,536,573.00)		0.00	(11,536,573.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
400155	Contractual Allowance (R&B) - MD	3,036,666.00		0.00	3,036,666.00
400170	Pr. Yr. Revenue Adjustments - MD	(210.00)		0.00	(210.00)
Subtotal [1B] Medicaid room and board contractual allowance		3,036,456.00		0.00	3,036,456.00
Subgroup : [3A] Medicare Residents (All Inclusive)					
400200	Room & Board - MA	(1,558,961.00)		0.00	(1,558,961.00)
400269	Sequester Med A	42,222.00		0.00	42,222.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subtotal [3A] Medicare Residents (All Inclusive)		<u>(1,516,739.00)</u>		<u>0.00</u>	<u>(1,516,739.00)</u>
Subgroup : [3B] Medicare room and board contractual allowance					
400255	Contractual Allowance (R&B) - MA	(952,248.00)		0.00	(952,248.00)
400270	Pr. Yr. Revenue Adjustments - MA	(964.00)		0.00	(964.00)
Subtotal [3B] Medicare room and board contractual allowance		<u>(953,212.00)</u>		<u>0.00</u>	<u>(953,212.00)</u>
Subgroup : [4A] Private-pay residents and other					
400000	Room & Board - PVT	(227,628.00)		0.00	(227,628.00)
400300	Room & Board - Hospice	(4,110.00)		0.00	(4,110.00)
400400	Room & Board - Managed Care	(131,070.00)		0.00	(131,070.00)
Subtotal [4A] Private-pay residents and other		<u>(362,808.00)</u>		<u>0.00</u>	<u>(362,808.00)</u>
Subgroup : [4B] Private-pay room and board contractual allowance					
400055	Contractual Allowance (R&B) - PVT	5,546.00		0.00	5,546.00
400355	Contractual Allowance (R&B) - Hospice	(1,890.00)		0.00	(1,890.00)
400455	Contractual Allowance (R&B) - Managed Care	(36,314.00)		0.00	(36,314.00)
Subtotal [4B] Private-pay room and board contractual allowance		<u>(32,658.00)</u>		<u>0.00</u>	<u>(32,658.00)</u>
Subgroup : [5A] Prescription Drugs - Medicare					
400220	Pharmacy - MA	(185,629.00)		0.00	(185,629.00)
Subtotal [5A] Prescription Drugs - Medicare		<u>(185,629.00)</u>		<u>0.00</u>	<u>(185,629.00)</u>
Subgroup : [5C] Prescription Drugs - Non-medicare					
400120	Pharmacy - MD	(15,318.00)		0.00	(15,318.00)
400420	Pharmacy - Managed Care	(19,415.00)		0.00	(19,415.00)
Subtotal [5C] Prescription Drugs - Non-medicare		<u>(34,733.00)</u>		<u>0.00</u>	<u>(34,733.00)</u>
Subgroup : [7A] Physical Therapy - Medicare					
400235	Physical Therapy - MA	(375,088.00)		0.00	(375,088.00)
400635	Physical Therapy - Medicare B	(132,800.00)		0.00	(132,800.00)
Subtotal [7A] Physical Therapy - Medicare		<u>(507,888.00)</u>		<u>0.00</u>	<u>(507,888.00)</u>
Subgroup : [7C] Physical Therapy - Non-medicare					
400135	Physical Therapy - MD	(80,741.00)		0.00	(80,741.00)
400435	Physical Therapy - Managed Care	(28,141.00)		0.00	(28,141.00)
Subtotal [7C] Physical Therapy - Non-medicare		<u>(108,882.00)</u>		<u>0.00</u>	<u>(108,882.00)</u>
Subgroup : [8A] Speech Therapy - Medicare					
400245	Speech Therapy - MA	(61,688.00)		0.00	(61,688.00)
400645	Speech Therapy - Medicare B	(29,774.00)		0.00	(29,774.00)
Subtotal [8A] Speech Therapy - Medicare		<u>(91,462.00)</u>		<u>0.00</u>	<u>(91,462.00)</u>
Subgroup : [8C] Speech Therapy - Non-medicare					
400145	Speech Therapy - MD	(19,100.00)		0.00	(19,100.00)
400445	Speech Therapy - Managed Care	(4,353.00)		0.00	(4,353.00)
Subtotal [8C] Speech Therapy - Non-medicare		<u>(23,453.00)</u>		<u>0.00</u>	<u>(23,453.00)</u>
Subgroup : [9A] Occupational Therapy - Medicare					
400240	Occupational Therapy - MA	(362,393.00)		0.00	(362,393.00)
400640	Occupational Therapy - Medicare B	(96,950.00)		0.00	(96,950.00)
Subtotal [9A] Occupational Therapy - Medicare		<u>(459,343.00)</u>		<u>0.00</u>	<u>(459,343.00)</u>
Subgroup : [9C] Occupational Therapy - Non-medicare					
400140	Occupational Therapy - MD	(56,192.00)		0.00	(56,192.00)
400440	Occupational Therapy - Managed Care	(25,665.00)		0.00	(25,665.00)
Subtotal [9C] Occupational Therapy - Non-medicare		<u>(81,857.00)</u>		<u>0.00</u>	<u>(81,857.00)</u>
Subgroup : [10A] Other - Medicare					
400215	Lab - MA	(12,240.00)		0.00	(12,240.00)
400225	IV Therapy - MA	(1,364.00)		0.00	(1,364.00)
400227	Oxygen - MA	(4,456.00)		0.00	(4,456.00)
400230	X-Ray - MA	(6,817.00)		0.00	(6,817.00)
400260	Contractual Allowance (Ancillaries) - MA	1,009,418.00		0.00	1,009,418.00
400276	IV Therapy - M MA	(33,434.00)		0.00	(33,434.00)
400289	Contractual Allowance (Ancillaries) - M MA	33,434.00		0.00	33,434.00
400660	Contractual Allowance (Ancillaries) - Medicare B	51,183.00		0.00	51,183.00
400669	Sequester Med B	2,947.00		0.00	2,947.00
Subtotal [10A] Other - Medicare		<u>1,038,671.00</u>		<u>0.00</u>	<u>1,038,671.00</u>

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [10B] Other - Non-medicare					
400047	Ancillaries - PVT	(650.00)		0.00	(650.00)
400060	Contractual Allowance (Ancillaries) - PVT	829.00		0.00	829.00
400115	Lab - MD	(28.00)		0.00	(28.00)
400125	IV Therapy - MD	(1,881.00)		0.00	(1,881.00)
400127	Oxygen - MD	(6,464.00)		0.00	(6,464.00)
400130	X-Ray - MD	(140.00)		0.00	(140.00)
400160	Contractual Allowance (Ancillaries) - MD	179,457.00		0.00	179,457.00
400265	Contractual Allowance (BC/BS Disc) - MA	18,026.00		0.00	18,026.00
400415	Lab - Managed Care	(793.00)		0.00	(793.00)
400425	IV Therapy - Managed Care	(4,597.00)		0.00	(4,597.00)
400427	Oxygen - Managed Care	(64.00)		0.00	(64.00)
400430	X-Ray - Managed Care	(351.00)		0.00	(351.00)
400460	Contractual Allowance (Anc.) - Managed Care	83,379.00		0.00	83,379.00
Subtotal [10B] Other - Non-medicare		266,723.00		0.00	266,723.00
Subgroup : [15] Interest Income					
400870	Interest Income	(33.00)		0.00	(33.00)
Subtotal [15] Interest Income		(33.00)		0.00	(33.00)
Subgroup : [18] Other Revenue					
400840	Vending Income	(1,188.00)		0.00	(1,188.00)
400860	Miscellaneous Revenue	(2,576.00)		0.00	(2,576.00)
500494	Medicaid Medicare Recoupment Expense	(35,868.00)		0.00	(35,868.00)
Subtotal [18] Other Revenue		(39,632.00)		0.00	(39,632.00)
Total [30] Statement of Revenue		(11,593,052.00)		0.00	(11,593,052.00)
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: *Paradigm Cost Reports*
 Engagement: *Medicaid - Paradigm of Waterbury 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		881.00	
520020	Wages-cooks		740.00	
520030	Wages Dietary Aides		2,180.00	
530020	Salaries - Houskpg Staff		833.00	
540020	Salaries - Laundry Staff		922.00	
550020	Wages-Maintenance Staff		895.00	
560030	RN Nursing Supervisor		24,678.00	
560060	MDS Coordinator		3,865.00	
560080	Central Supl Clerk(Aide)		68.00	
560100	Infection Control		6,691.00	
562020	Salaries-RN		517.00	
562030	Salaries-LPN		73,411.00	
562040	Salaries - CNAs		25,894.00	
570055	Salaries - P.T.A.		1,868.00	
570070	Salaries ST Staff		53.00	
570090	Salaries - OT		319.00	
570100	Salaries - COTA		610.00	
580010	Salaries - Activities Director		1,808.00	
580020	Salaries - Activities -Staff		89.00	
590020	Salary Social Svc Staff		82.00	
500010	Salaries Administrator/AsstAdmin			
500050	Salaries Admissions			
500060	Salaries - Overtime			146,402.00
520010	Salaries-Food Serv Dir			
520040	Dietician			
530010	Salaries - Houskpg Supv			
550010	Salaries-Maint Supervisor			
560010	Director Of Nursing			
560020	ADNS			
560040	Nursing Scheduler			
560090	Medical Records			
570010	Dir Rehab			
570050	Salaries - PT			
590010	Salaries Social Svc Dir			
Total			146,402.00	146,402.00

Reclassifying Journal Entries JE # 2		I.01		
To reclass PTO/ETO expense				
510003	Accrued Benefits Exp - PTO ETO		14,741.00	
500010	Salaries Administrator/AsstAdmin			338.00
500040	Salaries - Business Office			368.00
500050	Salaries Admissions			155.00
520010	Salaries-Food Serv Dir			140.00
520020	Wages-cooks			391.00
520030	Wages Dietary Aides			739.00
520040	Dietician			156.00
530010	Salaries - Houskpg Supv			58.00
530020	Salaries - Houskpg Staff			718.00
540020	Salaries - Laundry Staff			250.00
550010	Salaries-Maint Supervisor			87.00
550020	Wages-Maintenance Staff			86.00
560010	Director Of Nursing			254.00
560020	ADNS			225.00
560030	RN Nursing Supervisor			956.00
560040	Nursing Scheduler			83.00
560060	MDS Coordinator			365.00
560080	Central Supl Clerk(Aide)			92.00
560090	Medical Records			61.00

Client: *Paradigm Cost Reports*
 Engagement: *Medicaid - Paradigm of Waterbury 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
560100	Infection Control			167.00
562020	Salaries-RN			189.00
562030	Salaries-LPN			3,456.00
562040	Salaries - CNAs			3,981.00
570010	Dir Rehab			149.00
570050	Salaries - PT			10.00
570055	Salaries - P.T.A.			91.00
570070	Salaries ST Staff			85.00
570090	Salaries - OT			228.00
570100	Salaries - COTA			402.00
580010	Salaries - Activities Director			150.00
580020	Salaries - Activities - Staff			84.00
590010	Salaries Social Svc Dir			181.00
590020	Salary Social Svc Staff			47.00
Total			14,741.00	14,741.00
Reclassifying Journal Entries JE # 3		D.01 - profees		
To reclass audiology from the dentist line				
Marcum 103	Contract Svcs - Audiology		2,592.00	
566060	Contract Svcs - Dental			2,592.00
Total			2,592.00	2,592.00
Reclassifying Journal Entries JE # 4		D.01 - profees		
To reclass OT & ST from the PT line				
7835.000	Contract Svcs - Speech Therapy		3,655.00	
7845.000	Contr Svcs - Occupational Ther		9,421.00	
570040	Rehab Contracted Services			13,076.00
Total			13,076.00	13,076.00
Reclassifying Journal Entries JE # 5		D.01 - 562180		
To reclass expenses to the correct account				
566010	I.V. Therapy/RT Exp		4,370.00	
562180	Contract Nursing			4,370.00
Total			4,370.00	4,370.00
Reclassifying Journal Entries JE # 6		D.01 - detail		
To reclass Careworx from copier maintenance				
500332	Contract Svcs - IT Support		1,027.00	
500310	Rental Of Equipment			1,027.00
Total			1,027.00	1,027.00
Reclassifying Journal Entries JE # 7		D.01		
To reclass dues appropriately				
Marcum 101	Chamber of Commerce Dues		2,201.00	
Marcum 102	Dues		8,384.00	
500240	Dues & Subscriptions			10,585.00
Total			10,585.00	10,585.00



Provider Name: Paradigm Healthcare Center of Waterbury, LLC
 Provider Number: 9001
 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: