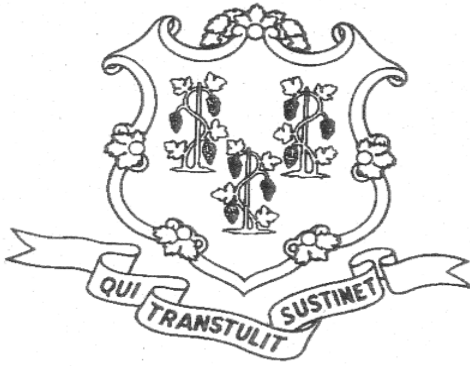


# State of Connecticut



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

Name of Facility (as licensed) Westview Nursing Care & Rehabilitation Center, Inc.	
Address (No. & Street, City, State, Zip Code) 150 Ware Road, Dayville, CT 06241	
Type of Facility Chronic and Convalescent                      Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH)    (RHNS)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 930-C	RHNS	(Specify)	Medicare Provider 07-5078
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Medicaid Provider Numbers:	CCNH 9308	RHNS	ICF-IID
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**For Department Use Only**

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

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### General Information

Name of Facility (as licensed) Westview Nursing Care & Rehabilitation Center, Inc.	License No. 930-C	Report for Year Ended 9/30/2015	Page 1	of 37
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#### Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Westview Nursing Care & Rehabilitation Center, Inc. [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.

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.

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) David T. Panteleakos			Printed Name (Owner) Herbert Czermak		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires  / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Westview Nursing Care & Rehabilitation Center, Inc.		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 150 Ware Road, Dayville, CT 06241				
Report Prepared By Donna LaHaie		Phone Number 860-774-8574	Date	
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. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (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 860-774-8574		Report for Year Ended 9/30/2015		Page 2	of 37
Name of Facility (as shown on license) Westview Nursing Care & Rehabilitation Center, Inc.			Address (No. & Street, City, State, Zip) 150 Ware Road, Dayville, CT 06241		
License Numbers:	CCNH 930-C	RHNS	(Specify)	Medicare Provider No. 07-5078	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No   If "Yes," explain fully.					
<b>Administrator</b>					
Name of Administrator David T. Panteleakos			Nursing Home Administrator's License No.:	1129	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name Laura Crosetti			License No.:	1603	



**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility Westview Nursing Care & Rehabilitation Ce	License No. 930-C	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 Westview Nursing Care & Rehabilitation Center, Inc.	Business Address 150 Ware Road, Dayville, CT 06241	State(s) in Which Incorporated CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Chaim H. Czermak	1018 New McNeil Avenue, Lawrence, NY 11559	resident/Treasur	200	
Marvin Czermak	1049 East 23rd St. Brooklyn, NY 11210	President/Secret	100	
Maurice Czermak	35 Broadway, Lawrence, NY 11559	Director	50	
Isabelle Katz	1 Regent Drive, Lawrence, NY 11559	Director	50	
Names of Stockholders Owning at Least 10% of Shares				
Chaim H. Czermak	1018 New McNeil Avenue, Lawrence, NY 11559	resident/Treasur	50	
Marvin Czermak	1049 East 23rd St. Brooklyn, NY 11210	President/Secret	25	
Maurice Czermak	35 Broadway, Lawrence, NY 11559	Director	12.5	
Isabelle Katz	1 Regent Drive, Lawrence, NY 11559	Director	12.5	





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

Name of Facility Westview Nursing Care & Rehabilitation Center, Inc.	License No. 930-C	Report for Year Ended 9/30/2015	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Westview Land Company	Same as Facility	<input type="radio"/>	<input checked="" type="radio"/>		Lessor	Pg. 22/Line 9	840,000	
		<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.  
 \*\* Provide the percentage amount of revenue received from non-related parties.

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Westview Nursing Care & Rehabilitation Center	License No. 930-C	Report for Year Ended 9/30/2015	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

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

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

Name of Facility			License No.	Report for Year Ended			Page	of
Westview Nursing Care & Rehabilitation Center, Inc.			930-C	9/30/2015			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Wells Fargo	<input type="radio"/>	<input checked="" type="radio"/>	Copy Machines	06/01/10	60 months	23,034	23,034	
US Bank	<input type="radio"/>	<input checked="" type="radio"/>	Printers/Copiers	12/15/11	60 months	20,944	20,944	
	<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"/>						
<b>Is a Mileage Log Book Maintained for All Leased Vehicles ?</b>							<input checked="" type="radio"/> Yes	<input type="radio"/> No
<b>Total ***</b>							43,978	

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.  
 \*\* Attach copies of newly acquired leases.  
 \*\*\* Amount should agree to Page 22, Line 6e.

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Westview Nursing Care & Rehabil	License No. 930-C	Report for Year Ended 9/30/2015	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Dr. New Haven, CT 06511
--	---

Services Provided by This Firm (*describe fully*)

1 Annual Audit Review, Financial Statements, and Annual Tax Returns	\$ 12,660
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 12,660

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

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Wigin & Dana 2 William G. Reveley & Associates LLC 3 Sarantopoulos & Sarantopoulos 4 5	Telephone Number 203-498-4400 860-872-0686 860-774-3913
--	--

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

1 One Century Tower, New Haven, CT
2 117 Hartford Turnpike, Tolland, CT
3 143 School St. Danielson, CT
4
5

Services Provided by This Firm (*describe fully*)

1 A/R Collections - Legal Advisement/Estate Issue	\$ 4,323
2 Costs associated with patient collections	\$ 671
3 A/R Collections - Legal process/Court Docs	\$ 1,631
4	\$
5	\$
	Charge for Services Provided
	\$ 6,625

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

## Schedule of Resident Statistics

Name of Facility			License No.			Report for Year Ended				Page		of	
Westview Nursing Care & Rehabilitation Center, Inc.			930-C			9/30/2015				8		37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	103	103			103	103			103	103			
B. On last day of THIS report period	103	103			103	103			103	103			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	100	100			100	100			100	100			
B. As of midnight of THIS report period	99	99			96	96			99	99			
3. Total Number of Days Care Provided During Period													
A. Medicare	11,149	11,149			8,580	8,580			2,569	2,569			
B. Medicaid (Conn.)	15,444	15,444			11,386	11,386			4,058	4,058			
C. Medicaid (other states)													
D. Private Pay	9,539	9,539			7,144	7,144			2,395	2,395			
E. State SSI for RCH													
F. Other (Specify) Contract/Wcomp	385	385			279	279			106	106			
G. Total Care Days During Period (3A thru F)	36,517	36,517			27,389	27,389			9,128	9,128			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	108	108			56	56			52	52			
B. Other Bed Reserve Days	154	154			135	135			19	19			
5. <b>Total Resident Days (3G + 4A + 4B)</b>	36,779	36,779			27,580	27,580			9,199	9,199			

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

Name of Facility Westview Nursing Care & Rehabilitation Center			License No. 930-C			Report for Year Ended 9/30/2015			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	26		44		28		3						
Per Diem Rate													
a. One bed rm.													
b. Two bed rms.	563.23		226.57		348.18		437.17						
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								12,667	12,667				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								59,903	59,903				
D. <b>Total Physical Therapy Treatments</b>								72,570	72,570				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								551	551				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								1,203	1,203				
D. <b>Total Speech Therapy Treatments</b>								1,754	1,754				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								2,325	2,325				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								34,003	34,003				
D. <b>Total Occupational Therapy Treatments</b>								36,328	36,328				

### Report of Expenditures - Salaries & Wages

Name of Facility Westview Nursing Care & Rehabilitation Center, Inc.	License No. 930-C	Report for Year Ended 9/30/2015	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	121,221	2,088				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	85,085	2,258				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	69,751	1,705				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	548,665	21,844				
5. Dietary Service						
a. Head Dietitian	74,978	2,338				
b. Food Service Supervisor	35,564	2,104				
c. Dietary Workers	397,259	26,647				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	216,092	14,425				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	97,159	2,120				
b. Other Maintenance Workers	199,317	12,196				
8. Laundry Service						
a. Supervisor	50,457	2,371				
b. Other Laundry Workers	118,988	8,140				
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	112,958	2,214				
b. RN						
1. Direct Care	875,034	26,419				
2. Administrative**	83,002	2,231				
c. LPN						
1. Direct Care	938,991	36,109				
2. Administrative**						
d. Aides and Attendants	1,861,118	113,606				
e. Physical Therapists	1,002,071	30,844				
f. Speech Therapists	97,181	2,139				
g. Occupational Therapists	568,720	17,497				
h. Recreation Workers	105,027	5,611				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify) Café Attendant	28,184	2,006				
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	177,584	6,642				
n. Marketing	44,035	2,055				
o. Other (Specify) See Attached Schedule	256,312	13,443				
<i>A-13. Total Salary Expenditures</i>	<b>8,164,752</b>	<b>359,055</b>				

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Wages - Admissions Coordinator	\$ 43,210	1,736				
Wages - Administrative Therapy Assistants	\$ 105,470	6,268				
Wages - Administrative Sports Medicine Assistants	\$ 24,018	1,142				
Wages - Unit Secretary	\$ 83,614	4,297				
<b>Total</b>	\$ 256,312	13,443	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

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



**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	
Westview Nursing Care & Rehabilitation Center, Inc.				930-C	9/30/2015			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Herbert Czermak	121,221				Comptroller	520	A1			
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Westview Nursing Care & Rehabilitation Center, Inc.				930-C	9/30/2015			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
David T. Panteleakos	85,085				Administrator	2,258				
<b>Section IV - Assistant Administrators</b>										
Laura Crosetti	69,751				Asst. Administrator	1,705				

\*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		
Westview Nursing Care & Rehabilitation Center, Inc	930-C	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b>						
(For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist						
3. Pharmacist	2,750	191				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker	1,100	14				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	27,000	92				
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) Medical Staff	225	3				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>31,075</b>	<b>300</b>				

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

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitation Center, Inc.		930-C	9/30/2015	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Jeffrey Howe, M.D. - Pomfret Street, Putnam, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
David Wilterdink, M.D. - Green Hollow Rd, Danielson, CT	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Joseph Alessandr, M.D. - Brooklyn, CT	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Joseph Botta, M.D. - So. Main St., Putnam, CT	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Mark Wrael, Willimantic, CT	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Whitney Reid, L.C.S.W. - 39 Woodland Dr., Lebanon, CT	Social Services Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

\* 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
Westview Nursing Care & Rehabilitation Center,	930-C	9/30/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 128,832	128,832			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 144,425	144,425			
4. Social Security (F.I.C.A.)	\$ 606,053	606,053			
5. Health Insurance	\$ 978,301	978,301			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 12,524	12,524			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 93,412	93,412			
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 8,842	8,842			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)* Deferred Pension	\$ 9,474	9,474			
c. Bad Debts*	\$ 31,090	31,090			
d. Accounting and Auditing	\$ 12,660	12,660			
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 6,625	6,625			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
g. Office Supplies	\$ 46,224	46,224			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 52,109	52,109			
2. Cellular Phones	\$ 2,956	2,956			
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	\$ 355	355			
3. Resident Day User Fee	\$ 538,743	538,743			
<b>Subtotal</b>	\$ 2,672,625	2,672,625			

\* 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**

Westview Nursing Care & Rehabilitation Center, Inc.  
9/30/2015

Attachment Page 15

**Schedule of Other Employee Benefits**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Flex Spending Insurance	\$ 3,539		
Employee Physicals & Health	\$ 3,188		
Tuition Reimbursement	\$ 2,116		
<b>Total</b>	\$ 8,842	\$ -	\$ -

**Schedule of Other Taxes**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Business Sales Tax	\$ 355		
<b>Total</b>	\$ 355	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Westview Nursing Care & Rehabilitation Center, Inc.	930-C	9/30/2015		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		2,672,625	2,672,625		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 8,164	8,164			
3. Gifts to Staff and Residents	\$ 13,131	13,131			
4. Employee Travel	\$ 5,309	5,309			
5. Education Expenses Related to Seminars and Conventions	\$ 15,527	15,527			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 12,664	12,664			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 10,359	10,359			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 60,233	60,233			
4. Fund-Raising***	\$				
5. Medical Records	\$ 2,293	2,293			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 6,363	6,363			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 7,734	7,734			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$ 28,901	28,901			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 49,708	49,708			
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 169,068	169,068			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,062,080	3,062,080			

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

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

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

**Schedule of Other Travel and Entertainment**

Description	CCNH	RHNS	(Specify)
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
Advertising - Promotional	\$ 819		
Community Education - Advertising	\$ 59,415		
<b>Total Other Advertising</b>	\$ 60,233	\$ -	\$ -

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
Membership Fees	\$ 7,134		
License Expense	\$ 600		
<b>Total Dues</b>	\$ 7,734	\$ -	\$ -

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
Donations Expense	\$ 28,901		
<b>Total Contributions</b>	\$ 28,901	\$ -	\$ -

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
Computer Operations Supports	\$ 41,543		
Unallowable Auto Expense/Misc*	\$ 6,323		
Business Expense - Owner*	\$ 9,952		
Tractor Payment	\$ 5,073		
Employee Background Check Fees	\$ 1,160		
Bank Charges	\$ 6,060		
Gain/Loss on Asset Disposal	\$ 4,152		
Consulting Fees - Administrator Fee for Consulting (Disallowed)	\$ 94,805		
<b>Total Other Administrative and General</b>	\$ 169,068	\$ -	\$ -



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

Name of Facility Westview Nursing Care & Rehabilitation	License No. 930-C	Report for Year Ended 9/30/2015	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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



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

Name of Facility		License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitation Center, Inc.		930-C	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. \$	10,800	10,800	
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. \$	8,785	8,785	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify)		\$			
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>		\$	19,585	19,585	
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	
Westview Nursing Care & Rehabilitation Center	930-C	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. \$	53,954	53,954		
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> ) Floral Decorations	\$	352	352		
<b>4E. Total Housekeeping Expenditures (4a + b + c + d)</b>	\$	54,306	54,306		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from RX Health Pharmacy	\$	309,879	309,879		
b. Medicine Cabinet Drugs	\$	4,959	4,959		
c. Medical and Therapeutic Supplies	\$	199,861	199,861		
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	11,599	11,599		
f. X-rays and Related Radiological Procedures***	\$	20,025	20,025		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h. Laboratory***	\$	10,132	10,132		
i. Recreation	\$	10,719	10,719		
j. Other (Specify)**** See Attached Schedule	\$	24,127	24,127		
<b>5K. Total Resident Care Expenditures (5a - 5j)</b>	\$	591,300	591,300		

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

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

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

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

**Schedule of Other Resident Care**

Description	CCNH	RHNS	(Specify)
IV Medicare	\$ 22,688		
IV Managed Medicare	\$ 247		
IV House Stock	\$ 1,192		
<b>Total Other Resident Care</b>	\$ 24,127	\$ -	\$ -

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

Name of Facility Westview Nursing Care & Rehabilitation Center, Inc.			License No. 930-C	Report for Year Ended 9/30/2015	Page of 21   37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
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		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

\* 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
Westview Nursing Care & Rehabilitation Cent	930-C	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 130,967	130,967				
b. Heat	\$ 53,187	53,187				
c. Light & Power	\$ 105,219	105,219				
d. Water	\$ 30,890	30,890				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 43,978	43,978				
f. Other ( <i>itemize</i> )	\$ 118,793	118,793				
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 483,035	483,035				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 22,482	22,482				
b. Building & Building Improvements	\$ 96,189	96,189				
c. Non-Movable Equipment	\$ 53,398	53,398				
d. Movable Equipment	\$ 128,861	128,861				
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 300,930	300,930				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 3,780	3,780				
c. Leasehold Improvements	\$ 131,588	131,588				
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 135,368	135,368				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 840,000	840,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 82,193	82,193				
c. Personal property taxes	\$ 15,289	15,289				
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 1,373,781	1,373,781				

\* 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)
Fuel - Gas	\$ 11,963		
Trash Removal	\$ 36,048		
Grounds Maintenance	\$ 29,570		
Fire Extinguisher	\$ 2,625		
Smoke Detector Service	\$ 3,091		
Termite & Pest Control	\$ 1,266		
Purchased Services - Cable	\$ 11,040		
Minor Furnishings & Equipment	\$ 23,190		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 118,793</b>	<b>\$ -</b>	<b>\$ -</b>

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Westview Nursing Care & Rehabilitation Center, Inc.  
9/30/2015

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

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/23/2014	Outdoor Signage	\$ 3,908	10	\$ 358
8/20/2015	Trees & Shrubs	\$ 4,561	10	\$ 38
<b>Total additions for Land Improvements</b>		\$ 8,469		\$ 396 *
<b>Deletions:</b>				
<b>Total deletions for Land Improvements</b>		\$ -		\$ - **

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

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

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/7/2014	New Window/Front Office	\$ 3,775	10	\$ 378
10/14/2014	Therapy Addition/Virtual Reality Center	\$ 1,520	10	\$ 152
12/10/2014	Puncture Repair/New Flashings	\$ 1,100	10	\$ 92
12/28/2014	Soffit Replacement	\$ 6,680	10	\$ 501
4/2/2015	1st Payment New Sprinkler System	\$ 2,657	10	\$ 133
4/2/2015	2nd Payment New Sprinkler System	\$ 4,256	10	\$ 213
6/16/2015	Keyless Entry Locks	\$ 1,328	10	\$ 33
6/22/2015	1st Payment New Roof	\$ 20,919	10	\$ 523
6/23/2015	Rehab Bathroom Renovation	\$ 80,816	10	\$ 2,020
7/20/2015	2nd Payment New Roof	\$ 20,919	10	\$ 349
7/31/2015	Base Cove	\$ 1,570	10	\$ 26
8/3/2015	Bathroom, nourishment room renovation	\$ 6,580	10	\$ 110
8/5/2015	Basement room pediatric remodel project	\$ 13,353	10	\$ 223
8/28/2015	New Drainage Pipes in basement	\$ 3,110	10	\$ 26
8/31/2015	Bathroom, nourishment room renovation (2nd payment)	\$ 2,895	10	\$ 24
9/1/2015	New carpet / Annex	\$ 5,716	10	\$ 48
9/21/2015	Pediatric Basement Remodel	\$ 36,380	10	\$ -
9/20/2015	Basement new power panels	\$ 14,357	10	\$ -
9/5/2015	Pediatric Center Rewire	\$ 1,468	10	\$ 12
<b>Total additions for Building Improvements</b>		\$ 229,399		\$ 4,861 *
<b>Deletions:</b>				
	Wiring Improvements	\$ (9,619)		
	Nurse Office Cabinet	\$ (238)		
	Annex Carpet	\$ (16,954)		
<b>Total deletions for Building Improvements</b>		\$ (26,811)		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

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

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/26/2014	PT System Updates	\$ 2,698	5	\$ 495
10/31/2014	SES System (sports medicine)	\$ 8,157	5	\$ 1,495

5/6/2015	Kitchen New Steam Table	\$ 6,987	5	\$ 582
<b>Total additions for Non-Movable Equipment</b>		\$ 17,842		\$ 2,572 *
<b>Deletions:</b>				
	Walk-in Freezer	\$ (12,577)		
	Furnace Starter	\$ (708)		
	Auto Trans Switch	\$ (2,829)		
	Locks for Doors	\$ (1,983)		
	Patient Lift	\$ (3,133)		
	Refrigerator	\$ (3,551)		
	Alarm System	\$ (4,225)		
	Office Panels	\$ (7,500)		
	HR Office Panels	\$ (5,290)		
	Fire Door	\$ (2,035)		
	Ciculating Pump	\$ (1,451)		
	Circulator Pump and Control Box	\$ (1,440)		
	Mixing Station	\$ (1,951)		
	Blockheater	\$ (1,115)		
	Generator	\$ (4,229)		
	Steamer	\$ (4,330)		
	Security Camera System	\$ (9,173)		
	Steamer Cartridge	\$ (2,015)		
	Dining Area Wiring	\$ (362)		
	Generator	\$ (1,489)		
	Generator	\$ (1,188)		
	Walk-in cooler repair	\$ (1,803)		
	Switch Pump	\$ (1,051)		
	2 Water Tanks	\$ (1,605)		
	Alarm System	\$ (1,871)		
	Alarm System	\$ (1,948)		
	Upgrades on Boiler	\$ (6,967)		
	Locks and Security	\$ (1,627)		
	Water Line Repair	\$ (1,758)		
	Repair on Refrigerator	\$ (1,143)		
	Washing Machine	\$ (10,959)		
	Hot Water Heater	\$ (2,322)		
	Carpentry Work	\$ (1,881)		
	Repair/Kitchen	\$ (1,485)		
	Tub	\$ (1,343)		
	Fire Alarm Repair	\$ (1,409)		
	Repairs to hot water wiring	\$ (1,018)		
	Pumps	\$ (1,092)		
	Water Tank Cleaning	\$ (3,249)		
	Phone System	\$ (6,317)		
	Boiler Repair	\$ (5,419)		
	Replacement/Repair to Boiler	\$ (2,088)		
<b>Total deletions for Non-Movable Equipment</b>		\$ (130,929)		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/6/2014	Sports Medicine TV and Equipment	\$ 3,879	5	\$ 776
10/10/2014	Carpet Cleaning Machine	\$ 5,312	5	\$ 1,062
11/6/2014	Ice Machine	\$ 1,250	5	\$ 229
11/29/2014	Corner Cabinet in PTR	\$ 1,480	5	\$ 247
11/30/2014	Biodex Training System	\$ 13,714	5	\$ 2,286
12/14/2014	SES System (Sports Medicine)	\$ 2,040	5	\$ 340
1/7/2015	One Shot Fitness System	\$ 1,844	5	\$ 277
1/13/2015	Window Treatments	\$ 1,691	5	\$ 254
1/30/2015	Snow Blade	\$ 2,111	5	\$ 281
2/5/2015	One Shot Fitness System	\$ 1,744	5	\$ 232
2/13/2015	New Beds	\$ 4,914	5	\$ 655
2/23/2015	Treadmill	\$ 44,337	5	\$ 5,173
2/18/2015	Oxygen Concentrators	\$ 2,275	5	\$ 265
2/4/2015	New Beds	\$ 4,542	5	\$ 606
3/4/2015	Learning Center Carts	\$ 1,247	5	\$ 145
4/10/2015	Sports Medicine Entertainment Center	\$ 1,436	5	\$ 144
6/7/2015	Bench	\$ 1,510	5	\$ 101
8/20/2015	Gym Equipment	\$ 3,815	5	\$ 64
8/31/2015	New Shower Equipment	\$ 2,833	5	\$ 47
9/15/2015	Food Processor with continuous feed	\$ 4,360	5	\$ 73
11/30/2014	New Computers	\$ 4,261	5	\$ 710
1/31/2015	New Computers	\$ 1,182	5	\$ 158
6/10/2015	Net Work Update	\$ 1,076	5	\$ 72
7/31/2015	New Computers	\$ 2,584	5	\$ 86
8/24/2015	Firewall	\$ 2,511	5	\$ 42
8/20/2015	New Fiber Optic Cables	\$ 2,401	5	\$ 40
8/31/2015	New Computers/Notebooks	\$ 7,101	5	\$ 118
8/31/2015	New Computers/Notebooks	\$ 2,090	5	\$ 35
8/31/2015	New Network	\$ 5,920	5	\$ 99
9/1/2015	Upgrade Network	\$ 778	5	\$ 13
<b>Total additions for Movable Equipment</b>		\$ 136,237		\$ 14,628
<b>Deletions:</b>				
	Town Air Purifiers	\$ (1,100)		
	Dell Computer	\$ (1,624)		
	3 Recliner Chairs	\$ (1,177)		
	Digital Scale Chair	\$ (1,139)		
	5 Hoyer 2000 Wheelchairs	\$ (1,193)		
	4 Hoyer Wheelchairs	\$ (1,251)		
	Moniagu Gas Range	\$ (4,354)		
	Carpet Extractor	\$ (1,627)		
	Sound System	\$ (3,468)		
	Tempo Four Point Hanger	\$ (4,606)		
	Dell Computer	\$ (1,719)		
	HP Laserjet Printer	\$ (2,061)		
	Server w/harddrive	\$ (2,825)		
	Two Monitors	\$ (368)		
	Healthcare Carts	\$ (2,834)		
	Headboards	\$ (1,569)		
	Soundspeaker System	\$ (107)		
	Recliner Chairs	\$ (2,128)		
	Dining Chairs	\$ (4,560)		
	Bed Alarms	\$ (1,331)		
	Snow Thrower	\$ (1,695)		
	Wheelchairs	\$ (1,431)		
	Bed Alarms	\$ (1,017)		
	Arjo Scale	\$ (4,749)		
	Amex - Computers	\$ (4,915)		
	Amex - Exchange Server	\$ (1,762)		
	Shredder	\$ (1,441)		

Air purifiers	\$ (1,000)		
Bed/Chair pads & alarms	\$ (2,765)		
Amex Video Camera	\$ (1,516)		
Filing Cabinet	\$ (1,386)		
Shredder	\$ (1,224)		
Bed/Chairs pads & alarms	\$ (1,134)		
Sunshades for rec/adm	\$ (1,705)		
Computer & Printer	\$ (4,807)		
MDS Software	\$ (6,090)		
2 Printer and Hardware	\$ (3,943)		
Ice Machine	\$ (4,658)		
Food Processor	\$ (2,043)		
Circuit City TV	\$ (3,488)		
Bed/Chair Sensors	\$ (2,418)		
Vital Monitors	\$ (2,285)		
TV with wall bracket	\$ (1,939)		
Projector	\$ (4,375)		
TV with bracket	\$ (1,939)		
13 Bed Mats	\$ (2,897)		
TV with bracket	\$ (1,939)		
TV with bracket	\$ (2,202)		
Vital Monitors	\$ (2,378)		
Oxygen Equipment	\$ (2,750)		
TV with bracket	\$ (1,845)		
13 Bed Mats	\$ (2,759)		
Vital Monitors	\$ (6,837)		
Computers & Accessories	\$ (1,127)		
Computers & Accessories	\$ (2,405)		
Computers & Accessories	\$ (4,971)		
Laser fax/accessories	\$ (1,544)		
Computer equipment	\$ (2,014)		
Replacement blinds	\$ (1,171)		
Shredder & bag	\$ (1,712)		
Sling with paddle	\$ (2,260)		
Compact water booster	\$ (1,227)		
Bed mat chair mat and alarm	\$ (1,019)		
Plasma screen and computer unit	\$ (5,295)		
Defibrillator and cabinet	\$ (1,986)		
Wheelchairs	\$ (956)		
File cabinet	\$ (1,897)		
Oxygen concentrator	\$ (3,004)		
Bed	\$ (1,667)		
Computers/accessories	\$ (19,006)		
Artwork	\$ (1,033)		
Telephones	\$ (1,580)		
Cushions	\$ (1,725)		
Blinds	\$ (1,048)		
Gel cushions	\$ (4,241)		
Pressure cushions	\$ (1,652)		
CPM Machines	\$ (4,586)		
Defibrillator and cabinet	\$ (1,986)		
Seale & Turner	\$ (2,197)		
Knob Protectors	\$ (2,757)		
Computers	\$ (6,921)		
Computers	\$ (1,909)		
Install Server	\$ (3,080)		
Computers	\$ (4,555)		
Cypress	\$ (4,665)		
Computers	\$ (10,783)		
Air purifiers	\$ (1,461)		
Mower	\$ (3,672)		
Therapy Supplies	\$ (1,240)		
TV's and mounting equipment	\$ (3,464)		
Vital Signs Monitor	\$ (4,515)		
Floor Mats	\$ (1,367)		
Window Treatments/Blinds	\$ (3,324)		
Blinds/Curtains	\$ (3,078)		
Carpet Extractor	\$ (2,104)		

	Alarm Mats	\$ (1,143)		
	Patio Furniture	\$ (1,193)		
	Landing Strip Mats	\$ (1,429)		
	Patio Furniture	\$ (2,458)		
	Computers	\$ (7,815)		
	Computers	\$ (7,787)		
	Computers	\$ (4,578)		
	Bedside Mats	\$ (1,231)		
	Valances/Window Treatments	\$ (1,049)		
	Patio Furniture	\$ (1,521)		
	Computers	\$ (2,287)		
	Computers	\$ (1,377)		
	Computers	\$ (3,915)		
	Computers	\$ (5,015)		
	Computers	\$ (2,579)		
	Computers	\$ (7,864)		
	<b>Total deletions for Movable Equipment</b>	<b>\$ (315,817)</b>		<b>\$ -</b>

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

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

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Westview Nursing Care & Rehabilitation Center, Inc.			930-C		9/30/2015			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1. Construction Loan Closing Costs	11	2005	18 Years	50,970	26,609			2,998	
2. FME Loan Closing Costs	11	2005	11 Years	8,082	6,911			782	
3.									
B-4. Subtotal									3,780
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period				5,131,972	972,531			131,588	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									131,588
<b>D. Total Amortization</b>									135,368

\* Straight-line method must be used.

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

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

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

Name of Facility Westview Nursing Care & Rehabilitation	License No. 930-C	Report for Year Ended 9/30/2015	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased		08/07/74			
2. Date Structure Completed		01/01/56			
3. If <b>NOT</b> Original Owner, Date of Purchase		08/07/74			
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		103			
6. Square Footage		62,068			
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of _____					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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



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

Name of Facility		License No.	Report for Year Ended		Page	of
Westview Nursing Care & Rehabilitation		930-C	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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

*(Carry Subtotals forward to next page)*

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

Name of Facility		License No.		Report for Year Ended		Page	of
Westview Nursing Care & Rehabil		930-C		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)				\$	20,441	20,441	
Interest FME / LOC							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	20,441	20,441	
14. Insurance							
a. Insurance on Property (buildings only)				\$	64,040	64,040	
b. Insurance on Automobiles				\$	1,089	1,089	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	12,478	12,478	
Directors & Officers Insurance							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	77,607	77,607	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	14,259,336	14,259,336	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitation Center, Inc.				930-C	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$ 535,500	535,500		
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 38,375	38,375		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 32,872	32,872		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.		Pg 15	Bad Debts	\$ 31,090	31,090		
10.			Accounting & Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.		Pg 15	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 2,116	2,116		
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.		Pg 16	Automobile Expense (e.g. personal use)	\$ 6,385	6,385		
18.		Pg 16	Unallowable Advertising *	\$ 60,233	60,233		
19.			Income Tax / Corporate Business Tax	\$			
20.		Pg 16	Fund Raising / Contributions	\$ 28,901	28,901		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 171,503	171,503		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 906,975	906,975		

\* 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)
Pg 10	A5b	Wages - Caf� Coordinator	\$ 28,184		
Pg 10	A3	Wages - Assistant Administrator (Disallowed portion)	\$ 10,191		
<b>Total Other Salaries Adjustment</b>			\$ 38,375	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Pg 18	2a3	Caf� Expenses	\$ 32,872		
<b>Total Other Fees Adjustments</b>			\$ 32,872	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Pg15	1b	Deferred Pension	\$ 9,474		
Pg16	m13	Consulting Fees - Administrator Fee for Consulting Services	\$ 94,805		
Pg16	m13	Business Expense - Owner	\$ 9,952		
		A&G Overhead Disallowance relating to Outpatient Services	57272		
<b>Total Other A&amp;G Adjustments</b>			\$ 171,503	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Westview Nursing Care & Rehabilitation Center, Inc.			930-C	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 906,975	906,975		
<b>Page 20 - Resident Care Supplies***</b>							
27.			Prescription Drugs	\$ 314,835	314,835		
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$ 20,025	20,025		
30.			Laboratory	\$ 10,132	10,132		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$ 11,599	11,599		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 42,641	42,641		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 11,794	11,794		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.	Pg 30		Radio and Television Revenue	\$ 6,866	6,866		
44.	Pg 30		Vending Machine Revenue	\$ 37,202	37,202		
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.	Pg 30		Interest Income on Accounts Rec	\$ 377	377		
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 184	184		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	<b>Total Amount of Decrease (Items 1 - 50)</b>			\$ 1,362,630	1,362,630		

\*\*\* 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.

Westview Nursing Care & Rehabilitation Center, Inc.  
9/30/2015

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Pg20	5j	IV Charges	\$ 24,127		
		Supplies Related to Therapies - Outpatient Services	\$ 18,514		
<b>Total Other Ancillary Costs</b>			\$ 42,641	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
23	B3	Building Improvement Depreciation - Related to Outpatient/Disallowed	\$ 413		
23	D2c	Furn. & Moveable Equipment Depreciation - Related to Outpatient	\$ 9,391		
23	C3	Non-Moveable Equipment Depreciation - Related to Outpatient	\$ 1,990		
<b>Total Other Property Adjustments</b>			\$ 11,794	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Pg 30	IV2	Private Party Room Rental & Service Fee	\$ 184		
<b>Total Other Adjustments</b>			\$ 184	\$ -	\$ -

Schedule of Unallowable Building Interest

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

### F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page	of
Westview Nursing Care & Rehabilitation		930-C		9/30/2015		30	37
Item	Total	CCNH	RHNS	(Specify)			
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>							
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 5,016,891	5,016,891					
b. Medicaid Room and Board Contractual Allowance **	\$ (1,461,397)	(1,461,397)					
2. a. Medicaid ( <i>All other states</i> )	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 3,796,577	3,796,577					
b. Medicare Room and Board Contractual Allowance **	\$ 2,335,281	2,335,281					
4. a. Private-Pay Residents and Other	\$ 3,456,852	3,456,852					
b. Private-Pay Room and Board Contractual Allowance **	\$ 37,236	37,236					
<b>II. Other Resident Revenue</b>							
1. a. Prescription Drugs - Medicare	\$ 468,449	468,449					
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (464,708)	(464,708)					
c. Prescription Drugs - Non-Medicare	\$ 13,579	13,579					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (13,735)	(13,735)					
2. a. Medical Supplies - Medicare	\$ 63,616	63,616					
b. Medical Supplies - Medicare Contractual Allowance **	\$ (63,616)	(63,616)					
c. Medical Supplies - Non-Medicare	\$ 56,677	56,677					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (41,920)	(41,920)					
3. a. Physical Therapy - Medicare	\$ 2,246,530	2,246,530					
b. Physical Therapy - Medicare Contractual Allowance **	\$ (2,130,118)	(2,130,118)					
c. Physical Therapy - Non-Medicare	\$ 77,080	77,080					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (77,080)	(77,080)					
4. a. Speech Therapy - Medicare	\$ 237,732	237,732					
b. Speech Therapy - Medicare Contractual Allowance **	\$ (172,854)	(172,854)					
c. Speech Therapy - Non-Medicare	\$ 4,775	4,775					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (4,775)	(4,775)					
5. a. Occupational Therapy - Medicare	\$ 2,176,231	2,176,231					
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (2,071,752)	(2,071,752)					
c. Occupational Therapy - Non-Medicare	\$ 68,720	68,720					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (68,720)	(68,720)					
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 139,875	139,875					
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 828,434	828,434					
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 14,453,858	14,453,858					
<b>IV. Other Revenue*</b>							
1. Meals sold to guests, employees & others	\$ 320	320					
2. Rental of rooms to non-residents	\$ 184	184					
3. Telephone	\$ 6,866	6,866					
4. Rental of Television and Cable Services	\$						
5. Interest Income ( <i>Specify</i> )	\$ 377	377					
6. Private Duty Nurses' Fees	\$ 2,296	2,296					
7. Barber, Coffee, Beauty and Gift shops	\$ 37,202	37,202					
8. Other ( <i>Specify</i> )	\$ 3,394	3,394					
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 50,639	50,639					
<b>VI. Total All Revenue</b> (III +V)	\$ 14,504,497	14,504,497					

\* 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)
	Medicare B Adjustments - Sequestration - Outpatient Medicare Revenue	\$ 139,875		
	<b>Total Other Resident Revenue - Medicare</b>	\$ 139,875	\$ -	\$ -

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
	Outpatient - Non-Medicare	\$ 828,434		
	<b>Total Other Resident Revenue</b>	\$ 828,434	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Interest Income		\$ 377		
	<b>Total Interest Income</b>		\$ 377	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
	Small Balance Adjustment	\$ (239)		
	Medical Record Copies	\$ 1,072		
	Legal Fees/Other	\$ 208		
	Misc. Income	\$ 2,352		
	<b>Total Other Revenue</b>	\$ 3,394	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitatio	930-C	9/30/2015	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	728,363
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,024,701
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	12,432
5. Prepaid Expenses			\$	110,513
a. Prepaid Insurance	53,449			
b. Sec. 444 Tax Deposit	57,064			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	2,307
Other Income	2,307			
_____				
_____				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	1,878,316
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	231,954	\$	110,651
	Accum. Depreciation	121,303	Net	
3. Buildings	*Historical Cost	1,599,910	\$	882,079
	Accum. Depreciation	717,831	Net	
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
5. Non-Movable Equipment	*Historical Cost	506,214	\$	175,058
	Accum. Depreciation	331,156	Net	
6. Movable Equipment	*Historical Cost	1,227,326	\$	570,221
	Accum. Depreciation	657,105	Net	
7. Motor Vehicles	*Historical Cost	29,212	\$	
	Accum. Depreciation	29,212	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	
_____				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	1,738,009

\* 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 Westview Nursing Care & Rehabilitatio	License No. 930-C	Report for Year Ended 9/30/2015	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 3,616,325	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			\$	
*Historical Cost _____ Accum. Depreciation _____ Net				
3. Buildings			\$ 4,049,607	
*Historical Cost <u>5,191,026</u> Accum. Depreciation <u>1,141,419</u> Net				
4. Non-Movable Equipment			\$	
*Historical Cost _____ Accum. Depreciation _____ Net				
5. Movable Equipment			\$	
*Historical Cost _____ Accum. Depreciation _____ Net				
6. Motor Vehicles			\$	
*Historical Cost _____ Accum. Depreciation _____ Net				
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$ 4,049,607	
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. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$ 7,665,932	

\* 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
Westview Nursing Care & Rehabilitation Cent		930-C	9/30/2015	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	208,581
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
_____					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	259,283
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	250
12. Other Current Liabilities ( <i>itemize</i> )				\$	1,009,024
Accrued Vacation		227,620	Current Portion/LTD	10,302	
Accrued Health Insurance		526,078	Deferred Revenue	73,090	
Accrued Interest		671	Resident Rec Fund/Resid	28,267	
Garnishments/Employee Tuition Fun		3,175	Provider Tax Liability	139,820	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>1,477,138</b>

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

(Carry Total forward to next page)

### G. Balance Sheet (cont'd)

Name of Facility Westview Nursing Care & Rehabilitation C	License No. 930-C	Report for Year Ended 9/30/2015	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,477,138	
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				
			\$	390,503
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				
			\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				
			\$	(3,392,157)
Name and Address of Lender	Amount	Loan Date		
Czermak/Katz	77,218			
Due to/from Landlord	(3,469,375)			
4. Other Long-Term Liabilities ( <i>itemize</i> )				
Due to/from Country Living			(233,809)	
AMFS			(1,904)	
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)			\$	(3,237,366)
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)			\$	(1,760,228)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitat	930-C	9/30/2015	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	5,182,942
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	5,182,942
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	4,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	3,994,059
6. Gain or Loss for Period			\$	245,160
	10/1/2014	thru	9/30/2015	
7. Total Net Worth			\$	4,243,219
<b>C. Total Reserves and Net Worth</b>			\$	9,426,161
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	7,665,932

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitation	930-C	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	4,269,867
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	14,504,497
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,259,337
D. Net Income or Deficit			\$	245,160
E. Balance			\$	4,515,027
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	4,515,027
				09/30/15

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

Name of Facility Westview Nursing Care & Rehabilitation	License No. 930-C	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Donna LaHaie				
Address Address			Phone Number	
150 Ware Road Dayville, CT 06241			860-774-8574 x 111	



## Error Check

Level	Item	Reported as		
	Page 22 - Land Improvement Depreciation	22,482	is inconsistent with Page 23	22,482
	Page 22 - Building Depreciation	96,189	is inconsistent with Page 23	96,189
	Page 22 - Non-Movable Depreciation	53,398	is inconsistent with Page 23	53,398
	Page 22 - Movable Depreciation	128,861	is inconsistent with Page 23	128,861
	Page 22 - Mortgage Expense Amortization	3,780	is inconsistent with Page 24	3,780
	Page 23 - Historical Cost of Land Improvements	231,954	is inconsistent with Page 31	231,954
	Page 23 - Historical Cost of Building Improvements	1,599,910	is inconsistent with Page 31	6,790,936
	Page 23 - Historical Cost of Non-Movable Eq.	506,214	is inconsistent with Page 31	506,214
	Page 23 - Historical Cost of Movable Eq.	1,227,326	is inconsistent with Page 31	1,227,326
	Page 23 - Accumulated Dep. of Land Imp.	121,303	is inconsistent with Page 31	121,303
	Page 23 - Accumulated Dep. of Building Improvements	744,642	is inconsistent with Page 31	1,859,250
	Page 23 - Accumulated Dep. of Non-Movable Eq.	457,933	is inconsistent with Page 31	331,156
	Page 23 - Accumulated Dep. of Movable Eq.	1,002,132	is inconsistent with Page 31	657,105
	Page 24 - Historical Cost of Leasehold Imp.	5,131,972	is inconsistent with Page 31	-
	Page 24 - Accumulated Amort. of Leasehold Imp.	1,104,119	is inconsistent with Page 31	-
-	Page 35 - Total Liabilities, Reserves and Net Worth	7,665,932	Total Assets	7,665,932