

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

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 <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 930-C	RHNS	Other	Medicare Provider 075078
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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

General Information

Name of Facility (as licensed) Westview Nursing Care & Rehabilitation Center, Inc.	License No. 930-C	Report for Year Ended 9/30/2018	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, 2017 and ending September 30, 2018, 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)

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

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 Westview Nursing Care & Rehabilitation Center, Inc.	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 150 Ware Road Dayville, CT 06241				
Report Prepared By Donna LaHaie	Phone Number 860-774-8574	Date		
Item	Total	CCNH	RHNS	Other
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 860-774-8574		Report for Year Ended 9/30/2018	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	Other	Medicare Provider No. 075078
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 checked="" type="checkbox"/> Other				
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.				
Administrator				
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		License No.:		

General Information and Questionnaire Corporate Owners

Name of Facility Westview Nursing Care & Rehabilitation Cen	License No. 930-C	Report for Year Ended 9/30/2018	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	
Westview Nursing Care & Rehabilitation Center, Inc.	150 Ware Road Dayville, CT 06241		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 Street, Brooklyn, NY 11210	ice-Pres./Secreta	100	
Maurice Katz	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 Street, Brooklyn, NY 11210	ice-Pres./Secreta	25	
Maurice Katz	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 9/30/2018	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 checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" 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 9/30/2018	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 Westview Nursing Care & Rehabilitation Center, Inc.			License No. 930-C		Report for Year Ended 9/30/2018		Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
							Total ***	

* 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 9/30/2018	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
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Services Provided by This Firm (*describe fully*)

1 Annual Financial Audit Review; Financial Statements; Annual Corp. Tax Returns	\$ 14,542
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 14,542

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

- Yes No Page 15/ Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Wigin & Dana 2 Northeast Credit Services 3 Bachand, Longo & Higgins 4 Robert V. Scalise LLC 5	Telephone Number 203-498-4400 860-872-0686 860-928-6549 860-928-6528
---	--

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

- 1 One Century Tower, New Haven, CT
 2 117 Hartford Pike, Tolland CT
 3 168 Main Street, Putnam, CT 06260
 4 158 Main Street Putnam, CT 06260
 5

Services Provided by This Firm (*describe fully*)

1 Legal Fees Associated with potential acquisition	\$ 26,066
2 AR Collections	\$ 306
3 Legal Fees Associated with Articles of Organization	\$ 776
4 Human Resource Matter	\$ 1,000
5	\$
	Charge for Services Provided
	\$ 28,148

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

- Yes No Pg. 15/Line 1e

Schedule of Resident Statistics

Name of Facility Westview Nursing Care & Rehabilitation Center, Inc.			License No. 930-C			Report for Year Ended 9/30/2018				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Other	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	Other	Total	CCNH	RHNS	Other
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	101	101			101	101			100	100		
B. As of midnight of THIS report period	98	98			100	100			98	98		
3. Total Number of Days Care Provided During Period												
A. Medicare	9,788	9,788			7,502	7,502			2,286	2,286		
B. Medicaid (Conn.)	16,130	16,130			12,112	12,112			4,018	4,018		
C. Medicaid (other states)												
D. Private Pay	10,707	10,707			7,829	7,829			2,878	2,878		
E. State SSI for RCH												
F. Other (Specify)												
G. Total Care Days During Period (3A thru F)	36,625	36,625			27,443	27,443			9,182	9,182		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	86	86			74	74			12	12		
B. Other Bed Reserve Days	136	136			95	95			41	41		
5. Total Resident Days (3G + 4A + 4B)	36,847	36,847			27,612	27,612			9,235	9,235		

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

Name of Facility Westview Nursing Care & Rehabilitation Cen			License No. 930-C			Report for Year Ended 9/30/2018			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	Other	Lost			Gained			CCNH	RHNS	Other	
	(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	Other		
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	Other	R.C.H.	ICF-MR				
No. of Residents	24		43		31								
Per Diem Rate													
a. One bed rm.													
b. Two bed rms.	516.00		235.00		349.00		477.00						
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments													
A. Medicare - Part B					TOTAL	CCNH	RHNS	Other					
B. Medicaid (Exclusive of Part B)					15,869	15,869							
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other					62,725	62,725							
D. Total Physical Therapy Treatments					78,594	78,594							
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					454	454							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other					1,082	1,082							
D. Total Speech Therapy Treatments					1,536	1,536							
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					4,635	4,635							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other					30,691	30,691							
D. Total Occupational Therapy Treatments					35,326	35,326							

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Westview Nursing Care & Rehabilitation Center, Inc.	930-C	9/30/2018	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	Other	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	130,357	520				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	89,983	2,257				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	630,629	22,668				
5. Dietary Service						
a. Head Dietitian	35,213	830				
b. Food Service Supervisor	60,070	2,604				
c. Dietary Workers	407,228	25,154				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	193,507	13,535				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	111,089	2,200				
b. Other Maintenance Workers	213,974	12,451				
8. Laundry Service						
a. Supervisor	52,277	2,312				
b. Other Laundry Workers	142,314	9,239				
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	118,905	2,198				
b. RN						
1. Direct Care	1,241,070	36,237				
2. Administrative**	159,078	4,239				
c. LPN						
1. Direct Care	693,950	25,117				
2. Administrative**						
d. Aides and Attendants	1,941,044	113,622				
e. Physical Therapists	1,155,694	35,463				
f. Speech Therapists	128,516	2,441				
g. Occupational Therapists	547,871	16,764				
h. Recreation Workers	120,793	5,685				
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	139,197	4,671				
n. Marketing	55,782	2,081				
o. Other (Specify)						
See Attached Schedule	280,787	14,136				
A-13. Total Salary Expenditures	8,649,327	356,420				

* 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		Other	
	\$	Hours	\$	Hours	\$	Hours
Unit Secretary	\$ 85,920	4,208				
Administrative Assistant - Therapy	\$ 67,930	3,892				
Administrative Assistant - Sports Medicine	\$ 70,928	3,904				
Admission Coordinator	\$ 56,009	2,132				
Total	\$ 280,787	14,136	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Other	
	\$	Hours	\$	Hours	\$	Hours
Total	\$ -	-	\$ -	-	\$ -	-

**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	9/30/2018			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	Other							
Section I - Operators/Owners										
Herbert Czermak	130,357				Comptroller	520	A1			
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	
Westview Nursing Care & Rehabilitation Center, Inc.				930-C	9/30/2018			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	Other							
Section III - Administrators***										
David T. Panteleakos	89,983				Administrator	2,257	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		
Westview Nursing Care & Rehabilitation Center, Inc	930-C	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Other	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist						
3. Pharmacist	3,000	203				
4. Podiatrist	1,248	20				
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	36,507	269				
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	550	7				
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-13 Total Fees Paid in Lieu of Salaries	41,305	498				

* 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 Westview Nursing Care & Rehabilitation Center, Inc.		License No. 930-C		Report for Year Ended 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Joseph Botta, MD - So Main St. Putnam, CT 06260	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Joseph Alessandro, MD - Brooklyn, CT	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>			
Mark Wrabel, Willimantic, CT	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
Christopher R. Payette, DPM/Orthosports Footcare Putnam, CT	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>			
David Wilterdink, MD Danielson, CT	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>			
Arthur Catsum, MD Putnam, CT 06260	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
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		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

Annual Report of Long-Term Care Facility

CSP-15 Rev. 10/2005

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	9/30/2018		15	37
Item	Total	CCNH	RHNS	Other	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 125,878	125,878			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 88,570	88,570			
4. Social Security (F.I.C.A.)	\$ 647,517	647,517			
5. Health Insurance	\$ 143,584	143,584			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 20,473	20,473			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 133,138	133,138			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 21,666	21,666			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)* Deferred Pension	\$ 20,016	20,016			
c. Bad Debts*	\$ 14,521	14,521			
d. Accounting and Auditing	\$ 14,542	14,542			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 28,148	28,148			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 35,110	35,110			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 37,728	37,728			
2. Cellular Phones	\$ 4,783	4,783			
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	\$ 1,165	1,165			
3. Resident Day User Fee	\$ 568,780	568,780			
Subtotal	\$ 1,905,620	1,905,620			

* 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.
9/30/2018

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Other
Tuition Reimbursement	\$ 900		
Background Check Fees	\$ 6,336		
Employee Physicals & Health	\$ 11,055		
Flex Spending Insurance	\$ 3,375		
Total	\$ 21,666	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	Other
Sales Tax	\$ 1,165		
Total	\$ 1,165	\$ -	\$ -

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	9/30/2018		16	37
Item	Total	CCNH	RHNS	Other	
<i>Subtotals Brought Forward:</i>	1,905,620	1,905,620			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 12,304	12,304			
3. Gifts to Staff and Residents	\$ 16,890	16,890			
4. Employee Travel	\$ 2,910	2,910			
5. Education Expenses Related to Seminars and Conventions	\$ 22,314	22,314			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 6,219	6,219			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 34,835	34,835			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$				
4. Fund-Raising***	\$				
5. Medical Records	\$ 7,622	7,622			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 5,528	5,528			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 6,936	6,936			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 4,912	4,912			
10. Contributions*** See Attached Schedule	\$ 31,083	31,083			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 18,518	18,518			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 304,843	304,843			
<i>C-14 Total Administrative & General Expenditures</i>	\$ 2,380,536	2,380,536			

* 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	Other
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Other
Total Other Advertising	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	Other
Membership Fees	\$ 1,258		
License Fees	\$ 5,678		
Total Dues	\$ 6,936	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	Other
Donations	\$ 31,083		
Total Contributions	\$ 31,083	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Other
Computer Operations Support	\$ 53,174		
Unallowable Auto Expense	\$ 15,659		
Business Expense - Owner	\$ 10,155		
Tractor Payment	\$ 5,073		
Rental Space Expense	\$ 18,600		
Bank Charges	\$ 16,119		
Community Education Advertising	\$ 81,053		
Consulting Fees - Administrator Fee for Consulting (Disallowed)	\$ 105,010		
Total Other Administrative and General	\$ 304,843	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Westview Nursing Care & Rehabilitation	License No. 930-C	Report for Year Ended 9/30/2018	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitation Center, Inc.		930-C	9/30/2018	18	37
Item		Total	CCNH	RHNS	Other
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	306,324	306,324		
2. Non-Food Supplies	\$	32,124	32,124		
3. Other (<i>Specify</i>) _____	\$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$			
c. Other (<i>Specify</i>) _____		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$	338,448	338,448	
2F. Dietary Questionnaire		Total	CCNH	RHNS	Other
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 checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify cost.					
L. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt. \$1,080					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					Pg 30 - IV1
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.

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	9/30/2018		19	37
Item		Total	CCNH	RHNS	Other	
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. \$	13,694	13,694			
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. \$	10,431	10,431			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$					
c. Other (Specify)	\$					
3D. Total Laundry Expenditures (3a + b + c)	\$	24,125	24,125			
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.

*** 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	9/30/2018		20	37
Item			Total	CCNH	RHNS	Other
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	74,913	74,913		
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.	Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	74,913	74,913		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Pharmacy	\$	294,260	294,260		
b.	Medicine Cabinet Drugs	\$	8,325	8,325		
c.	Medical and Therapeutic Supplies	\$	187,695	187,695		
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	8,367	8,367		
f.	X-rays and Related Radiological Procedures***	\$	24,998	24,998		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	28,059	28,059		
i.	Recreation	\$	17,026	17,026		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	32,570	32,570		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	601,301	601,301		

* 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	Other
IV - Medicare	\$ 21,441		
IV - Medicare Advantage	\$ 522		
IV - House Stock	\$ 1,504		
IV - Medicaid	\$ 2,971		
Complex Medical Equipment - Medicare	\$ 2,753		
Sitter Expense	\$ 616		
NP Medical Supplies	\$ 2,764		
Total Other Resident Care	\$ 32,570	\$ -	\$ -

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 9/30/2018	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	Other	Pg	Line	
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
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		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" 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 Cen	930-C	9/30/2018			22	37
Item	Total	CCNH	RHNS	Other		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 132,410	132,410				
b. Heat	\$ 59,618	59,618				
c. Light & Power	\$ 127,378	127,378				
d. Water	\$ 51,903	51,903				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 69,927	69,927				
f. Other (<i>itemize</i>)	\$ 116,070	116,070				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 557,307	557,307				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 44,953	44,953				
b. Building & Building Improvements	\$ 139,183	139,183				
c. Non-Movable Equipment	\$ 32,627	32,627				
d. Movable Equipment	\$ 163,655	163,655				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 380,418	380,418				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 2,998	2,998				
c. Leasehold Improvements	\$ 131,588	131,588				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 134,586	134,586				
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	\$ 94,321	94,321				
c. Personal property taxes	\$ 16,963	16,963				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,466,288	1,466,288				

* 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	Other
Fuel - Gas	\$ 16,575		
Trash Removal	\$ 24,267		
Grounds Maintenance	\$ 25,390		
Security Expense	\$ 872		
Fire Extinguisher Service	\$ 1,724		
Smoke Detector Service	\$ 2,692		
Termite & Pest Control	\$ 1,432		
Plant Operations Purchased Services	\$ 20,466		
Minor Furnishings & Equipment	\$ 22,652		
Total Other Repairs and Maintenance	\$ 116,070	\$ -	\$ -

Westview Nursing Care & Rehabilitation Center, Inc.
9/30/2018

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/20/2017	Tree Removal	\$ 5,424	15	\$ 331
10/31/2017	Parking Lot Lights	\$ 6,992	15	\$ 427
11/30/2017	New Parking Lot Installation	\$ 9,740	15	\$ 541
12/8/2017	Tree/Shrub Removal and Landscaping	\$ 4,993	15	\$ 277
4/7/2018	Property Stump Grinding	\$ 2,925	15	\$ 98
4/20/2018	Seed Planting/Landscaping	\$ 2,720	15	\$ 76
4/23/2018	Property Landscaping	\$ 40,225	15	\$ 1,117
4/26/2018	Seeding	\$ 1,640	15	\$ 46
5/7/2018	Tree Removal	\$ 1,542	15	\$ 43
5/6/2018	Landscaping	\$ 5,197	15	\$ 144
5/30/2018	Parking Lot	\$ 14,246	15	\$ 317
5/21/2018	Parking Lot	\$ 4,148	15	\$ 92
6/7/2018	Landscaping	\$ 2,401	15	\$ 53
9/12/2018	20% Deposit - Water Line Hookup	\$ 265,400	15	\$ 1,474
9/10/2018	Well 3 Sub Pump	\$ 4,387	15	\$ 24
9/6/2018	New Parking Lot Installation	\$ 73,727	15	\$ 410
9/18/2018	Parking Lot	\$ 4,745	15	\$ -
Total additions for Land Improvement		\$ 450,451		\$ 5,471 *
Deletions:				
Total deletions for Land Improvement		\$ -		\$ - **

*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:				
10/20/2017	Water Storage Room	\$ 3,400	10	\$ 312
11/6/2017	Network Connection To Offsite Office	\$ 1,305	10	\$ 120
1/3/2018	New Windows/Leased Offices	\$ 3,292	10	\$ 247
1/5/2018	1/3 Payment on Office Expansion/Waiting Room	\$ 9,327	10	\$ 700
1/12/2018	Waiting Room	\$ 1,285	10	\$ 96
2/25/2018	Kitchen Doors Installation	\$ 900	10	\$ 53
2/21/2018	Resident Services Office-Heating	\$ 1,348	10	\$ 79
2/5/2018	New Kitchen Doors	\$ 3,748	10	\$ 250
3/14/2018	Resident Services Office	\$ 11,676	10	\$ 681
3/13/2018	HVAC in Resident Services Office	\$ 12,300	10	\$ 615
3/1/2018	Admissions Office Renovation	\$ 5,796	10	\$ 338
3/29/2018	Media Center Renovation	\$ 6,525	10	\$ 326
4/17/2018	Chimney Replacement	\$ 3,600	10	\$ 150
4/6/2018	Admissions Office Renovation	\$ 1,013	10	\$ 51
4/5/2018	Sliding Windows	\$ 1,436	10	\$ 72
4/21/2018	Admissions Office Renovation	\$ 10,636	10	\$ 443
4/27/2018	Admissions Office Renovation	\$ 7,840	10	\$ 327
5/15/2018	Roof Repairs	\$ 1,440	10	\$ 60
5/1/2018	Carpet Tiles	\$ 5,052	10	\$ 210
6/3/2018	Gutters for Leased Office	\$ 1,600	10	\$ 53
6/26/2018	Pediatric Room	\$ 780	10	\$ 20
6/26/2018	Outpatient Waiting Room	\$ 4,352	10	\$ 109
6/5/2018	Hallway Walls & Ceiling	\$ 6,230	10	\$ 208
6/5/2018	Waiting Room Construction	\$ 16,676	10	\$ 556
6/5/2018	Pediatric Room Repairs	\$ 5,195	10	\$ 173
8/4/2018	New Hallway Lighting	\$ 9,352	10	\$ 156
8/29/2018	Kitchen Ceiling	\$ 2,290	10	\$ 19

8/1/2018	Carpet Tiles	\$ 1,756	10	\$ 29	
9/10/2018	New AC Unit Installations	\$ 2,676	10	\$ 22	
Total additions for Building Improvement		\$ 142,824		\$ 6,473	*
Deletions:					
Total deletions for Building Improvement		\$ -		\$ -	**

*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:					
2/21/2018	Boiler & Connections	\$ 5,163	10	\$ 301	
6/15/2018	New Faucets	\$ 1,443	10	\$ 48	
6/22/2018	Central Air for Leased Office Space	\$ 9,500	10	237.5	
7/6/2018	Pergolas and Faucets - Lowes	\$ 2,799	10	69.98	
7/21/2018	Air Conditioner Installation	\$ 4,825	10	80.42	
8/1/2018	HOT FOOD TABLE	\$ 2,332	10	38.87	
8/1/2018	HOT TABLE 3 WELL	\$ 3,352	10	55.87	
8/14/2018	Faucets	\$ 1,524	10	25.4	
9/21/2018	New Boiler	\$ 5,368	10	0	
Total additions for Non-Movable Equipment		\$ 36,305		\$ 857	*
Deletions:					
Total deletions for Non-Movable Equipment		\$ -		\$ -	**

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/6/2017	5473-205.56 credit (3085 call station & 2388 msg tables)	\$ 5,267	5	\$ 966
11/6/2011	Therapy Stools	\$ 1,231	5	\$ 226
11/14/2017	Electronic Keyless Access	\$ 1,321	5	242.18
11/1/2017	Smart Therm. Induction Charger	\$ 6,844	5	1254.73
12/18/2017	Therapy Stools	\$ 1,233	5	184.95
12/18/2017	Carpet Extractor	\$ 1,578	5	236.7
1/15/2018	Sports Medicine Waiting Room Counter	\$ 2,702	5	405.3
1/16/2018	Backup Circulator Pump	\$ 2,150	5	286.67
2/21/2018	New Beds	\$ 3,237	5	377.65
3/20/2018	New Sander for Truck	\$ 5,965	5	596.5
3/9/2018	Feeding Pump	\$ 1,186	5	138.37
4/6/2018	Folding Chairs / Lighting	\$ 3,101	5	310.1
4/13/2018	Compressor for Refrigerator	\$ 1,628	5	162.8
4/18/2018	Water Pressure Pump	\$ 1,065	5	88.75
4/24/2018	Oxygen Concentrators	\$ 1,173	5	97.75
4/30/2018	Patient Treatment Tables	\$ 970	5	80.75
4/27/2018	Linen Carts	\$ 3,238	5	269.83
5/6/2018	Nurse Training Equipment	\$ 3,900	5	325
5/11/2018	WELL PUMP	\$ 1,303	5	108.58
6/7/2018	Treatment Tables	\$ 3,485	5	232.33
6/26/2018	Scale	\$ 4,156	5	207.8
7/1/2018	New Social Services Office Furniture	\$ 4,060	5	203
7/17/2018	Task Chairs	\$ 1,703	5	56.77
7/23/2018	Cart Covers	\$ 1,072	5	35.73
9/15/2018	New Electrical Circuits	\$ 1,736	5	28.93
9/30/2018	Mower	\$ 5,635	5	0
9/29/2018	Scale	\$ 4,156	5	0
9/1/2018	Insulated Dome Covers	\$ 1,796	5	29.93
9/1/2018	Air Conditioners	\$ 1,994	5	33.23
9/6/2018	EKG and Spirometry Machines	\$ 4,285	5	71.42
11/6/2017	WIFI Connection to New Office Building	\$ 1,395	5	255.75
11/30/2017	Mail Server & Laptops	\$ 7,362	5	1227
1/31/2018	Laptops & Computer Equipment	\$ 3,992	5	532.27
5/30/2018	Cell Phone Purchase	\$ 1,138	5	75.87
5/31/2018	Laptops & Computer Equipment	\$ 7,619	5	507.93
6/30/2018	Computer Equipment & Dragon Software	\$ 5,934	5	296.7
7/6/2018	Computer Equipment	\$ 1,250	5	62.5
7/31/2018	PAYROLL PLUS/SKYWAY	\$ 8,804	5	733.67
8/31/2018	Laptops & Computer Equipment	\$ 1,405	5	23.42
Total additions for Movable Equipmen		\$ 122,068		\$ 10,972 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

Total deletions for Leasehold Improvemen		\$ -		\$ -

**

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Westview Nursing Care & Rehabilitation Center, Inc.			930-C		9/30/2018			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							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Construction Loan Closing Costs	11	2005	18 Years	50,970	35,604			2,998	
2. FME Loan Closing Costs	11	2005	11 Years	8,082	8,082				
3.									
B-4. Subtotal									2,998
C. Leasehold Improvements and Other									
1. Acquired prior to this report period				5,131,972	1,367,295			131,588	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									131,588
D. Total Amortization									134,586

* 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 9/30/2018	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	08/07/74			
2. Date Structure Completed	01/01/54			
3. If NOT 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				
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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 & Rehabilita		930-C	9/30/2018			26	37
Item			Total	CCNH	RHNS	Other	
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
Westview Nursing Care & Rehabil		930-C		9/30/2018		27	37
Item				Total	CCNH	RHNS	Other
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)				\$	17,932	17,932	
Interest Expense - FME & LOC							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	17,932	17,932	
14. Insurance							
a. Insurance on Property (buildings only)				\$	68,028	68,028	
b. Insurance on Automobiles				\$	2,148	2,148	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	12,509	12,509	
Directors & Officers Insurance							
14d. Total Insurance Expenditures (14a + b + c)				\$	82,684	82,684	
15. Total All Expenditures (A-13 thru C-14)				\$	14,234,164	14,234,164	

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	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Page 10 - Salaries and Wages							
1.	See S		Outpatient Service Costs	\$ 787,532	787,532		
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 55,782	55,782		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 14,521	14,521		
10.			Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.	15	1a9	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 900	900		
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.	16	m13	Automobile Expense (e.g. personal use)	\$ 15,659	15,659		
18.	16	m3	Unallowable Advertising *	\$ 81,053	81,053		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 31,083	31,083		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 295,998	295,998		
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)				\$ 1,282,528	1,282,528		

* 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	Other
10	A12n	Marketing Wages	\$ 55,782		
Total Other Salaries Adjustment			\$ 55,782	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
15	1b	Deferred Pension	\$ 20,016		
16	m13	Business Expense - Owner	\$ 10,155		
16	m13	Consulting Fees - Administrator Fee for Consulting Services	\$ 105,010		
		A & G Overhead for Outpatient Services (See Schedule)	51191		
15	1a	Wages - Owner Disallowed	109625.57		
Total Other A&G Adjustments			\$ 295,998	\$ -	\$ -

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	9/30/2018	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Subtotals Brought Forward				\$ 1,282,528	1,282,528		
Page 20 - Resident Care Supplies***							
27.	20	5b	Prescription Drugs	\$ 302,585	302,585		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 24,998	24,998		
30.	20	5h	Laboratory	\$ 28,059	28,059		
31.	20	5c	Medical Supplies	\$ 177,780	177,780		
32.	20	5 e2	Oxygen (non emergency)	\$ 8,367	8,367		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 44,636	44,636		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 17,782	17,782		
36.			Depreciation on Unallowable Motor Vehicles	\$ 986	986		
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 8,958	8,958		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$ 4,704	4,704		
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$ 752	752		
44.			Other - Miscellaneous Administrative	\$ 2,617	2,617		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,904,753	1,904,753		

*** 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.
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Other
20	5j	IV Ancillaries	\$ 26,438		
20	5c	Therapy Supplies	\$ 5,055		
20	5j	Complex Medical Equipment	\$ 2,753		
		Supplies Related to Therapies (See schedule)	\$ 10,390		
Total Other Ancillary Costs			\$ 44,636	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Other
		Disallowance for Outpatient Assets Depreciation - Furn. & Mova.	\$ 17,782		
Total Excess Movable Equipment Depreciation			\$ 17,782	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
		Disallowance for Outpatient Assets Depreciation - Bldg. Improv.	\$ 7,327		
		Disallowance for Outpatient Assets Depreciation - Non-Movable	\$ 1,631		
Total Other Property Adjustments			\$ 8,958	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Unallowable Building Interest			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Westview Nursing Care & Rehabilitation	930-C	9/30/2018			30	37
Item	Total	CCNH	RHNS	Other		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 5,398,185	5,398,185				
b. Medicaid Room and Board Contractual Allowance **	\$ (1,593,374)	(1,593,374)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 3,409,949	3,409,949				
b. Medicare Room and Board Contractual Allowance **	\$ 2,456,965	2,456,965				
4. a. Private-Pay Residents and Other	\$ 3,820,480	3,820,480				
b. Private-Pay Room and Board Contractual Allowance **	\$ 8,802	8,802				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 505,593	505,593				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (499,670)	(499,670)				
c. Prescription Drugs - Non-Medicare	\$ 4,518	4,518				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (3,776)	(3,776)				
2. a. Medical Supplies - Medicare	\$ 95,306	95,306				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (95,305)	(95,305)				
c. Medical Supplies - Non-Medicare	\$ 15,664	15,664				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (10,575)	(10,575)				
3. a. Physical Therapy - Medicare	\$ 1,894,610	1,894,610				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (1,894,756)	(1,894,756)				
c. Physical Therapy - Non-Medicare	\$ 17,936	17,936				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (15,267)	(15,267)				
4. a. Speech Therapy - Medicare	\$ 161,307	161,307				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (121,135)	(121,135)				
c. Speech Therapy - Non-Medicare	\$ 390	390				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (390)	(390)				
5. a. Occupational Therapy - Medicare	\$ 1,893,606	1,893,606				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (1,893,606)	(1,893,606)				
c. Occupational Therapy - Non-Medicare	\$ 16,599	16,599				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (13,442)	(13,442)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 545,207	545,207				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 992,644	992,644				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 15,096,464	15,096,464				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 1,080	1,080				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 7,163	7,163				
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 752	752				
6. Private Duty Nurses' Fees	\$ 393	393				
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 3,506	3,506				
V. Total Other Revenue (1 thru 8)	\$ 12,894	12,894				
VI. Total All Revenue (III +V)	\$ 15,109,357	15,109,357				

* 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	Other
	Med B - Physician Care - CA - Sequestration Adj. - Part B (Net)	\$ 545,207		
	Total Other Resident Revenue - Medicare	\$ 545,207	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Other
	Outpatient Therapy Services - Net	\$ 992,644		
	Total Other Resident Revenue	\$ 992,644	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Other
	Interest Income Receivables		\$ 752		
	Total Interest Income		\$ 752	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Other
	Medical Records Copying	\$ 349		
	Legal Fees Reimbursement	\$ 66		
	Vending Income	\$ 1,537		
	Misc. Income	\$ 2,195		
	Small Balances Adjustments	\$ (641)		
	Total Other Revenue	\$ 3,506	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitatio	930-C	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	356,536
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,027,136
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	12,432
5. Prepaid Expenses			\$	101,855
a. Prepaid Insurance	57,604			
b. Sec. 444 Tax Deposit	44,251			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	2,307
Other Income	2,307			

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,500,265
B. Fixed Assets				
1. Land				
2. Land Improvements	*Historical Cost	906,000	\$	687,424
	Accum. Depreciation	218,576		Net
3. Buildings	*Historical Cost	2,049,182	\$	949,557
	Accum. Depreciation	1,099,625		Net
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
5. Non-Movable Equipment	*Historical Cost	632,312	\$	173,249
	Accum. Depreciation	459,063		Net
6. Movable Equipment	*Historical Cost	1,571,298	\$	452,403
	Accum. Depreciation	1,118,895		Net
7. Motor Vehicles	*Historical Cost	40,707	\$	5,831
	Accum. Depreciation	34,876		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	

See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	2,268,463

* 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
Westview Nursing Care & Rehabilitatio	930-C	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	3,768,728
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	5,191,024		
	Accum. Depreciation	1,545,570	Net	\$ 3,645,454
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)			\$	3,645,454
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>			\$	

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	7,414,182

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

Schedule of Other Current Assets (itemized) Page 31 Line A8

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

Schedule of Other Fixed Assets (Itemize) Page 31 Line B9

Page Ref	Line Ref	Description	
Total Other Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

Schedule of Other Long-Term Liabilities (itemize) Page 34 Line B4

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility Westview Nursing Care & Rehabilitation Cen		License No. 930-C	Report for Year Ended 9/30/2018	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	234,386
2. Notes Payable (<i>itemize</i>)				\$	(2)
Rounding					
See Schedule					
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>)				\$	215,958
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>)				\$	1,146,715
Accrued Vacation		186,920	Resident Trust / Resident	20,571	
Accrued Health Insurance		309,240	Provider Tax Liability	146,630	
Accrued Interest / Deferred Revenue		212,630	Current Portion - LTD / I	267,011	
Garnishments / Employee Tuition Ft		3,712	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,597,307

* 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 Ce	License No. 930-C	Report for Year Ended 9/30/2018	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,597,307	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
			\$	346,685
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				
			\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				
			\$	(5,366,733)
Name and Address of Lender	Amount	Loan Date		
Czermak/Katz	77,218			
Due to/from Landlord	(5,443,951)			
4. Other Long-Term Liabilities (<i>itemize</i>)				
Due to/from Country Living at Westview Commo:			(50,526)	(63,854)
AMFS			(1,904)	
Due to/from Daview			(11,424)	
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$	(5,083,902)
C. Total All Liabilities (Lines A-13 + B-5)			\$	(3,486,595)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitation	930-C	9/30/2018	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			\$	5,182,942
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	5,182,942
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	4,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	4,838,642
6. Gain or Loss for Period	10/1/2017	thru	9/30/2018	\$ align="right">875,193
7. Total Net Worth			\$	5,717,835
C. Total Reserves and Net Worth			\$	10,900,777
D. Total Liabilities, Reserves, and Net Worth			\$	7,414,182

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitation	930-C	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	5,474,324
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	15,109,357
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,234,164
D. Net Income or Deficit			\$	875,193
E. Balance			\$	6,349,517
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. Balance at End of Period		09/30/18	\$	6,349,517

I. Preparer's/Reviewer's Certification

Name of Facility Westview Nursing Care & Rehabilitation	License No. 930-C	Report for Year Ended 9/30/2018	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 checked="" type="checkbox"/> Other		
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		Date Signed
Printed Name of Preparer				
Donna LaHaie				
Address Address			Phone Number	
28 Cloran Street, Putnam, CT 06260			860-774-8574 x 111	
Annual Report Contact			Phone Number	
Donna LaHaie			860-774-8574 x 111	
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dlvl@snet.net				