

February 15, 2021

Herbert Czermak
150 Ware Road
Dayville, CT 06241

Dear Herbert,

Enclosed is one copy of Westview Nursing Care and Rehabilitation Center, Inc.'s Annual Report of Long-Term Care Facility for the period ended September 30, 2020, one copy of the administrator's/owner's certification page 1 and one copy of the vehicle compliance checklist. The instructions below should be followed:

1. The copy of the administrator's/owner's certification page 1 should be dated, signed and notarized by an officer or administrator. The signed page 1 must be submitted through Myers & Stauffer LLC's web based submission portal no later than February 15, 2021. See below for the web based portal login link.

<https://ctltcreports.mslc.com/>

2. The following is a list of information required by the Department of Social Services, which should be assembled by management and submitted no later than February 15, 2021 through Myers and Stauffer, LLC's web based portal.
 - A. A copy of the completed Form W-411 (Resident Trust Fund) as of June 30 of the cost report year, if applicable
 - B. A completed Vehicle Compliance Checklist (see attached), if applicable
 - C. For all newly acquired motor vehicle additions, please provide the following: invoices, lease agreements, payment support, copies of the most current registration and insurance cards, if applicable
 - D. Schedule of architectural and/ or engineering fees associated with current year property additions reported in the cost report, if applicable
 - E. For newly acquired assets, please provide invoice and payment support for the three highest movable equipment and three highest fixed asset additions.

Herbert Czermak
Westview Nursing and Rehab
February 15, 2021

Page 2

- F. For related party property additions, please provide the invoice(s) and payment support along with copies of any additional quotes received, if applicable
 - G. A schedule of all television additions, indicating location, i.e., resident rooms or common areas. Please include the total cable TV expense and the line on which these costs are reported. A copy of invoice and payment support for all television additions, if applicable.
3. The bound copy, along with the cost report grouping schedules, are for your files. Please note, we have submitted on your behalf, an electronic version of this document through Myers and Stauffer LLC's web based portal.

The enclosed cost report was prepared by information provided to us by you and your staff, without complete verification. Therefore, we are unable to express an opinion on such data in terms of accuracy and reasonableness. We recommend that you review the attached cost report prior to signature and submission to insure that it meets with your general understanding and that all related party transactions have been properly disclosed.

Please note, based upon the information provided to prepare the as filed Annual Report we have identified your per diem expenses by cost category and detailed them below, please consider the following:

	<u>Direct</u>	<u>Indirect</u>	<u>A&G</u>	<u>Capital</u>
Cost PPD*	\$149.92	\$152.36	\$77.37	\$28.37

**Costs PPD are based on expenses per each category. These amounts are not intended to calculate a daily Medicaid rate, but are instead intended to be informative.*

Should you have any questions regarding the above or enclosed, please do not hesitate to contact me at (203) 781-9680.

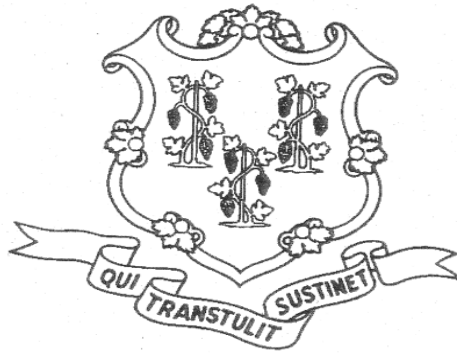
Very truly yours,

MARCUM LLP

Matthew S. Bavolack
Principal
Healthcare Services Leader

**WESTVIEW NURSING CARE AND REHABILITATION CENTER, INC.
ANNUAL REPORT OF LONG TERM CARE FACILITY
FYE SEPTEMBER 30, 2020
CLIENT COPY**

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

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 type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

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

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitation Center, Inc.	930-C	9/30/2020	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Westview Nursing Care & Rehabilitation Center, Inc. [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, 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.

(a) Subject to Desk Audit Review

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)

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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 10/1/2019	To 9/30/2020	
Address of Facility 150 Ware Road Dayville, CT 06241				
Report Prepared By Matt Bavolack	Phone Number 203-781-9600	Date 2/6/2021		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-774-8574		Report for Year Ended 9/30/2020	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 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.				
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 Cent	License No. 930-C	Report for Year Ended 9/30/2020	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 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 9/30/2020	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	150 Ware Road Dayville, CT 06241	<input type="radio"/>	<input checked="" type="radio"/>		Lessor	Pg. 22/Line 9	894,150	894,150
		<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.
 *** The actual cost of rent is N/A, replaced by fair rent for rate setting purposes.

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 9/30/2020	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (<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? <input checked="" type="radio"/> Yes <input type="radio"/> 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.)				
<input checked="" type="radio"/> Yes <input type="radio"/> 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		9/30/2020			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						
U.S. Bank	<input type="radio"/>	<input checked="" type="radio"/>	Printers/Copiers	04/11/18	60 Months	73,239	73,239	
	<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 ***							73,239	

* 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 9/30/2020	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 and review; financial statements; annual corporate taxes, financial advisement	\$ 16,171
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 16,171

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Wiggan & Dana 2 Bachand, Longo & Higgins 3 4 5	Telephone Number 203-498-4400 860-928-6548
--	--

Address (*No. & Street, City, State, Zip Code*)
 1 One Century Tower, New Haven, CT
 2 167 Main Street, Putnam, CT 06260
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1 Resident/Family Counsel	\$ 12,868
2 Legal Fees Associated with property acquisitions and refi.	\$ 2,705
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 15,573

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

Schedule of Resident Statistics

Name of Facility Westview Nursing Care & Rehabilitation Center, Inc.			License No. 930-C		Report for Year Ended 9/30/2020				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	103	103			103	103						
B. On last day of THIS report period	103	103							103	103		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	103	103			103	103						
B. As of midnight of THIS report period	94	94							94	94		
3. Total Number of Days Care Provided During Period												
A. Medicare	8,684	8,684			5,982	5,982			2,702	2,702		
B. Medicaid (Conn.)	15,904	15,904			12,194	12,194			3,710	3,710		
C. Medicaid (other states)												
D. Private Pay	11,136	11,136			8,721	8,721			2,415	2,415		
E. State SSI for RCH												
F. Other (Specify)												
G. Total Care Days During Period (3A thru F)	35,724	35,724			26,897	26,897			8,827	8,827		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	15	15			15	15						
B. Other Bed Reserve Days	56	56			51	51			5	5		
5. Total Resident Days (3G + 4A + 4B)	35,795	35,795			26,963	26,963			8,832	8,832		

Schedule of Resident Statistics (Cont'd)

Name of Facility Westview Nursing Care & Rehabilitation Cen			License No. 930-C			Report for Year Ended 9/30/2020			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	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	27		39			28							
Per Diem Rate													
a. One bed rm.													
b. Two bed rms.	576.00		256.00			600.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									8,716	8,716			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									20,899	20,899			
D. Total Physical Therapy Treatments									29,615	29,615			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									2,018	2,018			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									1,409	1,409			
D. Total Speech Therapy Treatments									3,427	3,427			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									5,725	5,725			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									12,775	12,775			
D. Total Occupational Therapy Treatments									18,500	18,500			

Report of Expenditures - Salaries & Wages

Name of Facility Westview Nursing Care & Rehabilitation Center, Inc.	License No. 930-C	Report for Year Ended 9/30/2020	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
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	132,726	2,032				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	100,571	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	682,934	20,973				
5. Dietary Service						
a. Head Dietitian	27,888	641				
b. Food Service Supervisor	77,647	2,160				
c. Dietary Workers	433,404	24,344				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	189,007	11,995				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	120,774	2,200				
b. Other Maintenance Workers	217,647	11,791				
8. Laundry Service						
a. Supervisor	59,412	2,467				
b. Other Laundry Workers	137,214	8,032				
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	126,461	2,080				
b. RN						
1. Direct Care	1,398,689	37,111				
2. Administrative**	160,011	4,048				
c. LPN						
1. Direct Care	781,826	26,052				
2. Administrative**						
d. Aides and Attendants	1,995,446	104,851				
e. Physical Therapists	1,120,653	35,054				
f. Speech Therapists	139,647	2,611				
g. Occupational Therapists	630,141	17,763				
h. Recreation Workers	112,222	4,616				
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	152,833	3,701				
n. Marketing	115,110	4,144				
o. Other (Specify)						
See Attached Schedule	363,057	12,928				
<i>A-13. Total Salary Expenditures</i>	9,275,320	343,674				

* 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
	0					
Wages - Unit Secretary	\$ 93,804	4,227				
Wages - Therapy Aide	\$ 36	-				
Wages - Adm. Therapy Asst.	\$ 39,872	2,157				
Wages - Sports Adm. Assistant	\$ 85,120	4,392				
Wages - Admissions Coordinator	\$ 60,114	2,152				
Wages - Executive Director	\$ 19,112	Disallowed				
Wages - Administrative Asst.	\$ 7,049	Disallowed				
Wages - Dir. of ALSA	\$ 10,296	Disallowed				
Wages - Nursing Supervisor	\$ 11,549	Disallowed				
Wages - Personal Care Asst.	\$ 1,140	Disallowed				
Wages - Dietary Staff	\$ 12,515	Disallowed				
Wages - Support Serv. Supervisor	\$ 16,585	Disallowed				
Wages - Support Services Asst.	\$ 4,897	Disallowed				
Wages - Concierge Associate	\$ 968	Disallowed				
Total	\$ 363,057	12,928	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
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	9/30/2020			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Herbert Czermak	132,726			Non-Discriminatory	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	9/30/2020			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
David T Panteleakos	100,571			Non-Discriminatory	Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Westview Nursing Care & Rehabilitation Center, In	930-C	9/30/2020	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist						
3. Pharmacist	3,000	162				
4. Podiatrist	732	15				
5. Physical Therapy						
a. Resident Care	72,547	2,321				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	40,997	416				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	75	2				
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	24,342	519				
b. Other						
10. Occupational Therapist						
a. Resident Care	50,116	1,656				
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	191,809	5,091				

* 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.

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	9/30/2020		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 141,025	141,025			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 85,734	85,734			
4. Social Security (F.I.C.A.)	\$ 704,616	704,616			
5. Health Insurance	\$ 665,680	665,680			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 19,088	19,088			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 230,332	230,332			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 10,031	10,031			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 537	537			
d. Accounting and Auditing	\$ 16,171	16,171			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 15,573	15,573			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$ 15,015	15,015			
g. Office Supplies	\$ 31,678	31,678			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 25,730	25,730			
2. Cellular Phones	\$ 3,596	3,596			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 223	223			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$ 94,599	94,599			
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 571,653	571,653			
Subtotal	\$ 2,631,281	2,631,281			

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

(Carry Subtotals forward to next page)

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	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,631,281	2,631,281			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 1,571	1,571			
2. Holiday Parties for Staff	\$ 13,797	13,797			
3. Gifts to Staff and Residents	\$ 6,432	6,432			
4. Employee Travel	\$				
5. Education Expenses Related to Seminars and Conventions	\$ 14,616	14,616			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 38,619	38,619			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 15,892	15,892			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 66,897	66,897			
4. Fund-Raising***	\$				
5. Medical Records	\$ 4,269	4,269			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 7,679	7,679			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 940	940			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 330	330			
9. Subscriptions	\$ 4,294	4,294			
10. Contributions*** See Attached Schedule	\$ 4,950	4,950			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 74,664	74,664			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 178,173	178,173			
C-14 Total Administrative & General Expenditures	\$ 3,064,404	3,064,404			

* 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)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Advertising Promotional Expense	\$ 321		
Community Education - Advertising	\$ 66,576		
Total Other Advertising	\$ 66,897	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
Membership Fees	\$ 940		
Total Dues	\$ 940	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Donations	\$ 4,950		
Total Contributions	\$ 4,950	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Employee Discount	\$ 1,101		
Business Expense - Owner(Disallowed on Pg 28a)	\$ 5,114		
Licenses Expense	\$ 4,089		
Bank Charges	\$ 28,289		
Non-allowable Expense(disallowed on Pg 28a)	\$ 815		
Adv. & Communications - COVID	\$ 10,356		
A&G Supplies - COVID	\$ 383		
A&G Expenses - CLAWC(Disallowed on Pg 28a)	\$ 26,726		
Consulting Fees - Administrator Fee for Consulting(Disallowed)	\$ 101,300		
Total Other Administrative and General	\$ 178,173	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Westview Nursing Care & Rehabilitation C	License No. 930-C	Report for Year Ended 9/30/2020	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 Westview Nursing Care & Rehabilitation Center, Inc.		License No. 930-C	Report for Year Ended 9/30/2020	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 312,481	312,481		
2.	Non-Food Supplies	\$ 40,602	40,602		
3.	Other (Specify) _____	\$ 3,161	3,161		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) _____ Other Dietary Supplies		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 356,244	356,244		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F.	Resident Meals: Total no. of meals served per day:*				
G.	Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		
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 meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
K.	Is any revenue collected 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)				
M.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
N.	Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
O.	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 Westview Nursing Care & Rehabilitation Center, Inc.		License No. 930-C	Report for Year Ended 9/30/2020		Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	7,665	7,665		
2.	Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
		Amt. \$				
3.	Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
		Amt. \$				
4.	Repair and/or purchase of linens.***	Lbs.				
		Amt. \$				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$				
c.	Other (<i>Specify</i>)	\$	17,268	17,268		
3D. Total Laundry Expenditures (3a + b + c)		\$	24,933	24,933		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	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 3D.

*** 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	9/30/2020		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. \$	72,873	72,873		
	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)	\$	72,873	72,873		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	232,099	232,099		
	b. Medicine Cabinet Drugs	\$	5,120	5,120		
	c. Medical and Therapeutic Supplies	\$	157,266	157,266		
	d. Ambulance/Limousine***	\$				
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	6,066	6,066		
	f. X-rays and Related Radiological Procedures***	\$	19,247	19,247		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	24,664	24,664		
	i. Recreation	\$	4,537	4,537		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	215,625	215,625		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	664,624	664,624		

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

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

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

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

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

Name of Facility Westview Nursing Care & Rehabilitation Center, Inc.			License No. 930-C		Report for Year Ended 9/30/2020			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 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"/>							
		<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"/>							
		<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 Cent	930-C	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 109,437	109,437				
b. Heat	\$ 57,765	57,765				
c. Light & Power	\$ 121,136	121,136				
d. Water	\$ 55,377	55,377				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 73,239	73,239				
f. Other (<i>itemize</i>)	\$ 140,078	140,078				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 557,032	557,032				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 53,506	53,506				
b. Building & Building Improvements	\$ 241,072	241,072				
c. Non-Movable Equipment	\$ 33,326	33,326				
d. Movable Equipment	\$ 159,670	159,670				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 487,574	487,574				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 2,998	2,998				
c. Leasehold Improvements	\$ 8,386	8,386				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 11,384	11,384				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 894,150	894,150				
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 121,043	121,043				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 17,188	17,188				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,531,339	1,531,339				

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

Depreciation Schedule

Name of Facility Westview Nursing Care & Rehabilitation Center, Inc.			License No. 930-C		Report for Year Ended 9/30/2020			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements													
1. Acquired prior to this report period			705,547		705,547	267,247	S/L	Various	52,038				
2. Disposals (attach schedule)			(177,131)		(177,131)								
3. Acquired during this report period (attach schedule)			31,340		31,340		S/L	Various	1,468				
A-4. Subtotal										53,506			
B. Building and Building Improvements													
1. Acquired prior to this report period			3,491,599		3,491,599	1,375,387	S/L	Various	232,561				
2. Disposals (attach schedule)			(204,891)		(204,891)								
3. Acquired during this report period (attach schedule)			88,796		88,796		S/L	Various	8,511				
B-4. Subtotal										241,072			
C. Non-Movable Equipment													
1. Acquired prior to this report period			692,065		692,065	494,133	S/L	Various	28,419				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			75,219		75,219		S/L	Various	4,907				
C-4. Subtotal										33,326			
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
				12	2015	6,567		6,567	4,925	S/L	5	1,313	
				9	2016	4,928		4,928	3,039	S/L	5	986	
				11	2019	20,000		20,000		S/L	5	4,000	
				Var	Var	1,669,447		1,669,447	1,264,879	S/L	Various	135,561	
				Var	Var	113,142		113,142		S/L	Various	17,810	
D-3. Subtotal													159,670
E. Total Depreciation											487,574		

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/15/2019	water project	\$ 8,000	25	\$ 320
12/1/2019	water project	\$ 16,250	25	\$ 650
5/31/2020	water project	\$ 3,510	25	\$ 140
7/13/2020	plants/landscaping	\$ 3,580	10	\$ 358
Total additions for Land Improvements		\$ 31,340		\$ 1,468 *
Deletions:				
Var	Prior Year Adjustment	\$ (177,131)		
Total deletions for Land Improvements		\$ (177,131)		\$ - **

*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:				
11/27/2019	New Data Line for north office	\$ 1,454	5	\$ 291
12/17/2019	new windows	\$ 7,284	5	\$ 1,457
12/2/2019	new floors in patients rooms	\$ 17,765	12	\$ 1,480
1/10/2020	new entrance door	\$ 3,643	10	\$ 364
1/27/2020	balance of new floors in patients rooms	\$ 17,765	12	\$ 1,480
3/11/2020	new heat exchange	\$ 12,197	10	\$ 1,220
5/12/2020	new wall for office space	\$ 4,570	20	\$ 229
6/26/2020	new AC unit	\$ 11,100	10	\$ 1,110
7/1/2020	Wiring of office for WiFi	\$ 3,392	20	\$ 170
8/18/2020	new construction for AC unit	\$ 1,532	10	\$ 153
9/12/2020	circuit board	\$ 3,059	10	\$ 306
9/4/2020	Wiring of office for WiFi	\$ 5,035	20	\$ 252
Total additions for Building Improvements		\$ 88,796		\$ 8,511 *
Deletions:				
10/25/2018	Water Hook-Up Refund	\$ (204,891)	N/A	N/A
Total deletions for Building Improvements		\$ (204,891)		\$ - **

*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:				
11/12/2019	Refridgerator Compressor	\$ 2,782	15	\$ 185
12/20/2019	New Door system in entrance	\$ 5,679	10	\$ 568
1/28/2020	water system equipment	\$ 10,748	20	\$ 537
1/16/2020	inverter for washing machine	\$ 3,194	10	\$ 319
1/1/2020	generator repairs	\$ 5,013	15	\$ 334
3/2/2020	new duct smoke in rehab	\$ 17,654	20	\$ 883
3/23/2020	water backflow preventor	\$ 1,900	10	\$ 190
3/31/2020	new faucets	\$ 1,298	10	\$ 130
4/26/2020	water system equipment	\$ 4,254	20	\$ 213
4/26/2020	water system equipment	\$ 9,839	20	\$ 492
4/1/2020	new duct smoke in rehab	\$ 1,436	20	\$ 72
7/8/2020	sink erator	\$ 2,698	20	\$ 135

8/12/2020	hand sanitizer dispensers	\$ 1,515	5	\$ 303	Attachment Pages 23 24
8/12/2020	hand sanitizer dispensers	\$ 2,727	5	\$ 545	
9/30/2020	wiring for hallway for WiFi	\$ 4,482	20	\$ 224	
Total additions for Non-Movable Equipment		\$ 75,219		\$ 4,907	*
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:				
10/8/2019	Phone system	\$ 39,920	10	\$ 3,992
10/8/2019	2 hi-low treatment tables	\$ 3,690	10	\$ 369
10/30/2019	new beds	\$ 4,567	15	\$ 304
11/14/2019	nurse call system	\$ 8,279	10	\$ 828
11/13/2019	massage chair	\$ 3,534	10	\$ 353
12/24/2019	crosstrainer	\$ 4,310	10	\$ 431
2/1/2020	vital sign monitors	\$ 1,395	7	\$ 199
3/12/2020	new beds	\$ 3,545	10	\$ 355
4/8/2020	mannequin	\$ 1,256	10	\$ 126
7/9/2020	hallway monitors	\$ 3,920	10	\$ 392
9/8/2020	resin outdoor chairs	\$ 3,284	10	\$ 328
3/31/2020	Laptops	\$ 5,330	3	\$ 1,777
3/31/2020	Software fees	\$ 4,594	3	\$ 1,531
5/18/2020	Wifi upgrade	\$ 12,615	5	\$ 2,523
6/30/2020	computer equipment	\$ 8,497	3	\$ 2,832
7/31/2020	computer equipment	\$ 1,961	3	\$ 654
9/30/2020	computer equipment	\$ 2,445	3	\$ 815
Total additions for Movable Equipment		\$ 113,142		\$ 17,810
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ -

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Leasehold Improvement		\$ -		\$ -
Deletions:				
Var	Prior Year Adjustment	\$ (4,746,749)		
Total deletions for Leasehold Improvement		\$ (4,746,749)		\$ -

*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		9/30/2020			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 Closing Costs	11	2005	18 Years	50,970	38,602			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	Var	Var		5,131,972	1,630,471	S/L	Var	8,386	
2. Disposals (attach schedule)				(4,746,749)	(1,299,173)				
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									8,386
D. Total Amortization									11,384

* 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.

Book Current Year Additions

FYE: 9/30/2020

<u>Asset</u>	<u>Property Description</u>	<u>Date In Service</u>	<u>Book Cost</u>
<u>Group: Automobiles</u>			
1138	Truck Downpayment	11/12/19	10,000.00
1139	Truck Downpayment	11/12/19	10,000.00
		Automobiles	<u>20,000.00</u>
<u>Group: Building Improvements</u>			
1094	New Data Line for north office	11/27/19	1,453.50
1095	New Windows	12/17/19	7,284.13
1096	New Floors in patient rooms	12/02/19	17,765.00
1097	New Entrance Door	1/10/20	3,643.55
1098	Balance of new floors in patient rooms	1/27/20	17,765.00
1099	New Heat Exchange	3/11/20	12,197.96
1100	New wall for office space	5/12/20	4,570.00
1101	New AC Unit	6/26/20	11,100.00
1102	Wiring of offices for WIFI	7/01/20	3,392.16
1103	New construction for AC unit in patient room	8/18/20	1,532.00
1104	New Circuit Board	9/12/20	3,058.65
1105	Wiring of offices for WIFI	9/04/20	5,034.74
		Building Improvements	<u>88,796.69</u>
<u>Group: Furniture/Movable Equip.</u>			
1121	New Phone System	10/08/19	39,920.11
1122	2 Hi-low treatment tables	10/08/19	3,690.48
1123	New Beds	10/30/19	4,566.56
1124	Nurse Call System	11/14/19	8,279.35
1125	Message Chair	11/13/19	3,534.64
1126	Nu Step Crosstrainer	12/24/19	4,310.00
1127	Vital Sign Monitors	2/01/20	1,394.94
1128	New Beds	3/12/20	3,545.49
1129	Mannequin for training	4/08/20	1,256.00
1130	New Hallway Monitors	7/09/20	3,920.00
1131	Resin Outdoor Chairs	9/08/20	3,284.40
		Furniture/Movable Equip.	<u>77,701.97</u>
<u>Group: Land and Improvements</u>			
1090	Water Project	11/15/19	8,000.00
1091	Water Project	12/01/19	16,250.00
1092	Water Project	5/31/20	3,510.00
1093	Plants/Landscaping	7/13/20	3,580.00
		Land and Improvements	<u>31,340.00</u>
<u>Group: Non-movable equipment</u>			
1106	Refrigerator Compressor	11/12/19	2,781.36
1107	New Door System in Entrance	12/20/19	5,678.63
1108	Water System Equipment	1/28/20	10,748.00
1109	Inverter for Washing Machine	1/16/20	3,193.41
1110	Generator Repairs	1/01/20	5,013.34
1111	New Duct Smoke in Rehab	3/02/20	17,654.10
1112	Water backflow preventor	3/23/20	1,900.00
1113	New Faucets	3/31/20	1,298.53
1114	Water System Equipment	4/26/20	4,254.00
1115	Water System Equipment	4/26/20	9,839.50
1116	New duct smoke in rehab	4/01/20	1,435.73
1117	Sink Erator	7/08/20	2,697.67
1118	Hand Sanitizer dispensers	8/12/20	1,515.49
1119	Hand Sanitizer Dispensers	8/12/20	2,727.88

Book Current Year Additions

FYE: 9/30/2020

<u>Asset</u>	<u>Property Description</u>	<u>Date In Service</u>	<u>Book Cost</u>
<u>Group: Non-movable equipment (continued)</u>			
1120	Wiring for hallways for WIFI	9/30/20	4,481.64
	Non-movable equipment		<u>75,219.28</u>
<u>Group: Office Equipment</u>			
1132	Laptops, computer equipment, etc.	3/31/20	5,329.89
1133	Software Fees	3/31/20	4,594.00
1134	WIFI Upgrade	5/18/20	12,614.92
1135	Computer Equipment	6/30/20	8,497.36
1136	Computer Equipment	7/31/20	1,960.52
1137	Computer Equipment, Laptops, Printers	9/30/20	2,444.99
	Office Equipment		<u>35,441.68</u>
	Grand Total		<u>328,499.62</u>

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

Name of Facility Westview Nursing Care & Rehabilitati	License No. 930-C	Report for Year Ended 9/30/2020	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				
4. Date of Initial Licensure		08/07/74		
5. Total Licensed Bed Capacity		103		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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 & Rehabilitat	930-C	9/30/2020	26	37
Item	Total	CCNH	RHNS	(Specify)
12. Interest				
A. Building, Land Improvement & Non-Movable Equipment				
1. First Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
2. Second Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
3. Third Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
4. Fourth Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
B. CHEFA Loan Information				
1. Original Loan Amount	\$			
2. Loan Origination Date				
3. Interest Rate %				
4. Term				
5. CHEFA Interest Expense				
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Westview Nursing Care & Rehabil		930-C		9/30/2020		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)				\$	15,623	15,623	
Various Interest Expenses							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	15,623	15,623	
14. Insurance							
a. Insurance on Property (buildings only)				\$			
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	70,804	70,804	
Flex Spending/Elective/ General Insurance Expenses							
14d. Total Insurance Expenditures (14a + b + c)				\$	70,804	70,804	
15. Total All Expenditures (A-13 thru C-14)				\$	15,825,005	15,825,005	

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	9/30/2020	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$ 144,562	144,562		
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 199,221	199,221		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 50,116	50,116		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 537	537		
10.			Accounting	\$			
10a.			Legal	\$ 8,874	8,874		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 2,156	2,156		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 66,897	66,897		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 4,950	4,950		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 305,594	305,594		
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)				\$ 782,907	782,907		

* 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)
10	12n	Marketing Salary	\$ 115,110		
10	12o	Executive Director	\$ 19,112		
10	12o	Administrative Asst.	\$ 7,049		
10	12o	Dir. of ALSA	\$ 10,296		
10	12o	Nursing Supervisor	\$ 11,549		
10	12o	Personal Care Asst.	\$ 1,140		
10	12o	Dietary Staff	\$ 12,515		
10	12o	Support Serv. Supervisor	\$ 16,585		
10	12o	Support Services Asst.	\$ 4,897		
10	12o	Concierge Associate	\$ 968		
Total Other Salaries Adjustment			\$ 199,221	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Benefits Associated w/ Marketing Salary(See Attachment)	\$ 18,109		
16	m13	Non-allowable Expense	\$ 815		
16	m13	Business Expense - Owner(Disallowed on Pg 28a)	\$ 5,114		
15	1k	Income Taxes	\$ 94,599		
16	m13	A&G Expenses - CLAWC(Disallowed on Pg 28a)	\$ 26,726		
18	2a3	Dietary Expenses - CLAWC	\$ 3,161		
19	3c	Laundry/Hspg Expense - CLAWC	\$ 1,053		
16	L6	Unallowable Auto Expense	\$ 16,703		
16	M13	Consulting Fees - Administrator Fee for Consulting(Disallowed)	\$ 101,300		
Var	Var	A&G Overhead Disallowance(See Attachment)	\$ 38,014		
Total Other A&G Adjustments			\$ 305,594	\$ -	\$ -

**Westview Nursing Care and rehab
September 30, 2020
Benefits Disallowance**

Pg. 28a

Marketing Benefits Disallowance

Marketing Salary	115,110	Page 10
Total Salaries	<u>9,275,320</u>	TB Linked
Percent to Total Salaries	1.24%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,475,118	TB Linked
Marketing Benefits Disallowed	18,307	Page 28 attachment

Full Year

Building Sq. ft.	62,068	Total All Treatments	51,542
		Total Outpatient Trmt	18,053

All Inclusive Outpatient Rooms

Therapy Type	Total Out Patient %		
	Sq. Footage	Percentage	
Outpatient Therapy Aquatic Center	2,112	100.00%	
Outpatient Sports Medicine Gym	504	100.00%	
Addition Sports Gym	996	100.00%	
Speech Therapy Office	256	100.00%	
Sports Exam Room# 1	128	100.00%	
Sports Exam Room# 2	168	100.00%	
Sports Exam Room# 3	128	100.00%	
Total Therapies	4,292	100.00%	Total Sq. Footage OP % 6.91%
Total Out Patient Sq. Footage %			6.91%

Total Treatment Percentages

Therapy Type	Total In Patient Treatments		Total Out Patient Treatments	
	Inpatient	Percentage	Outpatient	Percentages
PT	15,341	51.80%	14,274	48.20%
OT	15,265	82.51%	3,235	17.49%
ST	2,883	84.13%	544	15.87%
Total Therapies	33,489	64.97%	18,053	35.03%

Therapy Salaries: Disallowance

	Amount Per TB	Out Patient %	Amount to be Disallowed
Outpatient Physical Therapy	109,015	100.00%	(109,015)
Outpatient Occupational Therapy	19,511	100.00%	(19,511)
Outpatient Speech Therapy	350	100.00%	(350)
Total	128,876		(128,876) See Page 28 Line 1

Items Below Represent Disallowed Overhead Based on Outpatient Square Footage to Facility Square Footage Calculation

Indirect: Overhead Disallowance	Amount Per TB	Out Patient %	Amount to be Disallowed	Fringe Calculation	
				Total Fringes	Total Payroll
Housekeeping Salaries	189,007	6.91%	(13,070)	1,856,506	
Housekeeping Fringes	37,833	6.91%	(2,616)	9,275,320	
Total	226,838		(15,686) See Page 28 Line 1	20%	

A&G: Overhead Disallowance

	Amount Per TB	Out Patient %	Amount to be Disallowed
R&M Salaries	217,647	6.91%	(15,050)
R&M Fringes	43,563	6.91%	(3,012)
Repairs and Maintenance - Supplies	41,119	6.91%	(2,843)
Heat	57,765	6.91%	(3,994)
Light and Power	121,136	6.91%	(8,377)
Water	55,377	6.91%	(3,829)
Contracted Maintenance	13,123	6.91%	(907)
Total	549,730		(38,014) See page 28 Line 23

Capital: Building Insurance Disallowance

	Amount Per TB	Out Patient %	Amount to be Disallowed
Property Insurance	67,800	6.91%	(4,688)
Total	67,800		(4,688) See page 29 Line 41

Direct: Supplies Related to Therapies

	Amount Per TB	Out Patient %	Amount to be Disallowed
Housekeeping Supplies/ P/S	66,910	6.91%	(4,627)
Operational Therapy Supplies-OP	1,345	100.00%	(1,345)
Operational Therapy Supplies-IP	5,173	6.91%	(358)
Total	73,428		(6,330) See page 29 Line 34

(144,562) Total Page 28 Line 1 Disallowance
 (38,014) Total Page 28 Line 23 Disallowance
 (6,330) Total Page 29 Line 34 Disallowance
 (4,688) Total Page 29 Line 41 Disallowance
(193,594)

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	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 782,907	782,907		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 232,099	232,099		
28.	20	5d	Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 19,247	19,247		
30.	20	5h	Laboratory	\$ 24,664	24,664		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 6,066	6,066		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 31,550	31,550		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$ 4,688	4,688		
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 6,330	6,330		
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)				\$ 1,107,551	1,107,551		

*** 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.

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5L	IV - Medicare	\$ 10,378		
20	5L	IV - Medicare Advantage	\$ 966		
20	5L	IV - Contract	\$ 2,168		
20	5L	IV - House Stock	\$ 1,542		
20	5L	IV - Medicaid	\$ 512		
20	5L	Therapy Supplies	\$ 973		
20	5L	OP Aquatics & Land Supplies	\$ 372		
22	6f	Maintenance Expenses - CLAWC(Disallowed on Pg 29a)	\$ 5,555		
22	6f	Utilities Expense - CLAWC(Disallowed on Pg 29a)	\$ 9,084		
Total Other Ancillary Costs			\$ 31,550	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Var	Var	Supplies Related to Therapies	\$ 6,330		
Total Other Adjustments			\$ 6,330	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Westview Nursing Care and rehab
 Disallowance Schedule for Cell Phones
 September 30, 2020**

	<u>Amount</u>
Total Cell Phone Expense	3,596 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Allowable Per Year	1,440
Percentage of Year (365 Days / 365 Days)	<u>100%</u>
Total Allowable Cost	\$ 1,440
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 2,156</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Westview Nursing Care & Rehabilitation	930-C	9/30/2020			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$					
b. Medicaid Room and Board Contractual Allowance **	\$	4,018,581	4,018,581			
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$	3,800,118	3,800,118			
3. a. Medicare Residents (<i>all inclusive</i>)	\$					
b. Medicare Room and Board Contractual Allowance **	\$	916,717	916,717			
4. a. Private-Pay Residents and Other	\$					
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$	371,142	371,142			
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$	5,553	5,553			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$	20,175	20,175			
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$	38,100	38,100			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$	2,330,658	2,330,658			
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$	166,764	166,764			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$	353,900	353,900			
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$	39,000	39,000			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$	2,072,430	2,072,430			
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$	170,703	170,703			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$	60,615	60,615			
b. Other (<i>Specify</i>) - Non-Medicare	\$	1,290,056	1,290,056			
III. Total Resident Revenue (Section I. thru Section II.)	\$	15,654,512	15,654,512			
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$	192	192			
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$	463,043	463,043			
V. Total Other Revenue (1 thru 8)	\$	463,235	463,235			
VI. Total All Revenue (III +V)	\$	16,117,747	16,117,747			

* 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.

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitation	930-C	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,670,159
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,110,884
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	12,432
5. Prepaid Expenses			\$	204,805
a. Insurance	104,941			
b. HUD	33,600			
c. Tax Deposit	66,264			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,998,280
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	559,756	\$	239,003
	Accum. Depreciation	320,753		Net
3. Buildings	*Historical Cost	3,785,286	\$	2,168,827
	Accum. Depreciation	1,616,459		Net
4. Leasehold Improvements	*Historical Cost	385,223	\$	45,539
	Accum. Depreciation	339,684		Net
5. Non-Movable Equipment	*Historical Cost	767,284	\$	239,825
	Accum. Depreciation	527,459		Net
6. Movable Equipment	*Historical Cost	1,782,589	\$	364,339
	Accum. Depreciation	1,418,250		Net
7. Motor Vehicles	*Historical Cost	31,495	\$	17,232
	Accum. Depreciation	14,263		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(286,241)
F/S vs C/R NBV		(303,807)		
See Schedule		17,566		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	2,788,524

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

(Carry Total forward to next page)

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	
31	B9	Prior Year Adjustment	\$ 17,566
Total Other Other Fixed Assets (Itemize)			\$ 17,566

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	
33	A12	State Unemployment - CT	\$ 13,265
33	A12	Deferred Revenue	\$ 157,306
33	A12	Resident Trust	\$ 30,021
33	A12	Resident recreation Fund	\$ 7,348
33	A12	Provider Tax Liability	\$ 130,208
33	A12	Current Portion	\$ 13,162
33	A12	COVID-19 Relief Funds	\$ 788,167
33	A12	PPP Reserves Account Loan	\$ 1,926,100
33	A12	SBA EIDL Loan	\$ 149,406
33	A12	SBA Loan Payable	\$ 494
33	A12	AMFS	\$ (2,474)
33	A12	Deferred Tax Liability	\$ 1,245
Total Other Current Liabilities (Itemize)			\$ 3,214,248

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitation	930-C	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	5,786,804
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	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 Total Leasehold or Like Properties (C1 thru 7)			\$	
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>)			\$	7,270,505
Name and Address		Amount	Loan Date	
Due To/From Landlord, Country Living, CLAWC, Daview, Westview Villa		7,270,505	Var	
7. Other Assets (<i>itemize</i>)			\$	

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	7,270,505
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	13,057,309

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

Annual Report of Long-Term Care Facility

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitation Center		930-C	9/30/2020	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	363,885
2. Notes Payable (<i>itemize</i>)				\$	

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>)				\$	989,755
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	34,443
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	3,214,248

See Schedule				3,214,248	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	4,602,331

* 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 Center		License No. 930-C	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,602,331	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender		Purpose	Amount	Date Due	
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties (<i>itemize</i>)					
\$ 77,218					
Name and Address of Lender		Amount	Loan Date		
Loans - Henrietta, Herbert, Marvin, Maurice Czermak, Isabelle Katz		77,218			
4. Other Long-Term Liabilities (<i>itemize</i>)					
FME Loan			329,157		
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					
\$ 406,375					
C. Total All Liabilities (Lines A-13 + B-5)					
\$ 5,008,706					

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	9/30/2020	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. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	4,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	7,748,532
6. Gain or Loss for Period			\$	296,071
	10/1/2019	thru 9/30/2020		
7. Total Net Worth			\$	8,048,603
C. Total Reserves and Net Worth			\$	8,048,603
D. Total Liabilities, Reserves, and Net Worth			\$	13,057,309

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitation	930-C	9/30/2020	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	6,788,317
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	16,117,747
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	15,821,676
D. Net Income or Deficit			\$	296,071
E. Balance			\$	7,084,388
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Page 27 \$15,825,005				
F/S vs C/R Deprec. (3,329)				
Total Expenditures \$15,821,676				
2. Other (<i>itemize</i>)				
Prior Year Adjustment				964,215
F-3. Total Additions			\$	964,215
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			\$	8,048,603
				09/30/20

I. Preparer's/Reviewer's Certification

Name of Facility Westview Nursing Care & Rehabilitation	License No. 930-C	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
Matt Bivolack				
Address Address		Phone Number		
555 Long Wharf Dr New Haven, CT 06511		203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report		Phone Number		
Donna LaHaie		860-774-8574		
Contact Email Address				
dlvl@snet.net				

Client: **Westview Nursing Care and Rehabilitation Center, Inc.**
 Engagement: **Medicaid - Westview Nursing Care and rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
10-0100-01	Cash - Operating SI	566,022.00			566,022.00
10-0120-01	Cash - PPP Reserves Acct Checking	126,475.00			126,475.00
10-0150-01	Cash - Payroll	322,037.00			322,037.00
10-0200-01	Cash - Petty	400.00			400.00
10-0210-01	Cash - Petty Outpatient Box	200.00			200.00
10-0300-01	Cash - Jewett City Checking Health	625,004.00			625,004.00
10-0900-01	Cash - Resident Trust	30,021.00			30,021.00
11-1000-01	A/R - Private	13,169.00			13,169.00
11-2000-01	A/R - Medicaid	191,430.00			191,430.00
11-3000-01	A/R - Medicare Part A	403,051.00			403,051.00
11-4000-01	A/R - Medicare Part B	64,515.00			64,515.00
11-5000-01	A/R - Co-Insurance Part A	214,677.00			214,677.00
11-6000-01	A/R - Co-Insurance Part B	32,823.00			32,823.00
11-7000-01	A/R - Managed Medicare	62,895.00			62,895.00
11-8000-01	A/R - Contract/Wcomp	32,971.00			32,971.00
11-9000-01	A/R - Outpatient - Part B	18,353.00			18,353.00
11-9100-01	A/R - Outpatient - Insurance	80,789.00			80,789.00
11-9300-01	A/R - Outpatient - Medicaid	494.00			494.00
11-9500-01	A/R - Outpatient - Private	9,917.00			9,917.00
12-0000-01	A/R - Allowance For Bad Debt	(22,200.00)			(22,200.00)
12-9000-01	A/R - Misc.	8,000.00			8,000.00
14-1320-01	Prepaid - Insurance	104,941.00			104,941.00
14-1325-01	Prepaid-HUD	33,600.00			33,600.00
14-1350-01	Sec. 444 Tax Deposit	66,264.00			66,264.00
15-2210-01	Land Improvements	531,996.00			531,996.00
15-2220-01	Leasehold Improvements	385,223.00			385,223.00
15-2310-01	Buildings	1,365,862.00			1,365,862.00
15-2370-01	Building Improvements	1,829,311.00			1,829,311.00
15-2510-01	Non-Moveable Equipment	767,285.00			767,285.00
15-2520-01	Furniture & Moveable Equipment	1,587,264.00			1,587,264.00
15-2530-01	Office Equipment	195,326.00			195,326.00
15-2670-01	Vehicles	60,707.00			60,707.00
16-2210-01	Accum Deprec - Land Improvements	(320,753.00)			(320,753.00)
16-2220-01	Accum Deprec - Leasehold Improv.	(339,684.00)			(339,684.00)
16-2310-01	Accum Deprec - Buildings	(254,734.00)			(254,734.00)
16-2370-01	Accum Deprec - Bldg Improvements	(1,030,428.00)			(1,030,428.00)
16-2510-01	Accum Deprec - Non-Moveable Equip	(527,459.00)			(527,459.00)
16-2520-01	Accum Deprec - Moveable Equip.	(1,418,251.00)			(1,418,251.00)
16-2730-01	Accum Deprec - Vehicles	(43,141.00)			(43,141.00)
17-8180-01	Inventory	12,432.00			12,432.00
18-0005-01	Deferred Costs	8,082.00			8,082.00
18-1000-01	Accumulated Amortization BSC	(8,082.00)			(8,082.00)
20-0100-01	Accounts Payable	(362,676.00)			(362,676.00)
20-1300-01	State Unemployment - CT	(13,265.00)			(13,265.00)
20-2000-01	Accrued Payroll	(288,580.00)			(288,580.00)
20-2100-01	Accrued Vacation	(250,999.00)			(250,999.00)
20-2200-01	Accrued Health Insurance	(449,505.00)			(449,505.00)
20-2400-01	Accrued Interest	(671.00)			(671.00)
20-3000-01	Accrued Taxes	(34,443.00)			(34,443.00)
20-3100-01	Garnishments	(1,209.00)			(1,209.00)
20-5000-01	Deferred Revenue	(157,306.00)			(157,306.00)
20-5300-01	Resident Trust	(30,021.00)			(30,021.00)
20-5350-01	Resident Recreation Fund	(7,348.00)			(7,348.00)
20-5400-01	Provider Tax Liability	(130,208.00)			(130,208.00)
20-5500-01	Current Portion - LTD	(13,162.00)			(13,162.00)
22-0010-01	COVID-19 Relief Funds	(788,167.00)			(788,167.00)
22-0020-01	PPP Reserves Account - Loan	(1,926,100.00)			(1,926,100.00)
22-0030-01	SBA EIDL Loan	(149,406.00)			(149,406.00)
22-0030-02	SBA Loan Payable - Current portion	(494.00)			(494.00)

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
25-1000-01	Notes Payable - FME Loan	(329,157.00)			(329,157.00)
25-2000-01	Loans - Henrietta Czermak	(6,405.00)			(6,405.00)
25-2500-01	Loans - Herbert Czermak	(3,829.00)			(3,829.00)
25-3000-01	Loans - Marvin Czermak	(18,184.00)			(18,184.00)
25-3500-01	Loans - Maurice Czermak	(24,400.00)			(24,400.00)
25-4000-01	Loans - Isabelle Katz	(24,400.00)			(24,400.00)
25-4500-01	Due To/From Landlord	5,210,444.00			5,210,444.00
25-4600-01	Due To/From Country Living At The C	1,869,448.00			1,869,448.00
25-4610-01	Due To/From CLAWC - Start up costs	80,830.00			80,830.00
25-5500-01	AMFS	2,474.00			2,474.00
25-6000-01	Due To/From Daview	72,294.00			72,294.00
25-7000-01	Due To/From Westview Villa	37,489.00			37,489.00
25-9000-01	Deferred Tax Liability	(1,245.00)			(1,245.00)
30-1000-01	Common Stock	(4,000.00)			(4,000.00)
30-8000-01	Retained Earnings	(7,748,532.00)			(7,748,532.00)
40-0100-01	Medicare A - Room And Board	(2,749,632.00)			(2,749,632.00)
40-0250-01	Medicare A - Pharmacy	(304,795.00)			(304,795.00)
40-0300-01	Medicare A - Oxygen	(18,800.00)			(18,800.00)
40-0400-01	Medicare A - Physical Therapy	(1,141,397.00)			(1,141,397.00)
40-0450-01	Medicare A - Occupational Therapy	(1,099,020.00)			(1,099,020.00)
40-0500-01	Medicare A - Speech Therapy	(192,540.00)			(192,540.00)
40-0700-01	Medicare A - X-Ray	(20,660.00)			(20,660.00)
40-0850-01	Medicare A - Lab	(25,572.00)			(25,572.00)
40-0900-01	Medicare A - Contractual Ancillarie	2,802,784.00			2,802,784.00
40-0950-01	Medicare A - Contractual R&B	(2,067,876.00)			(2,067,876.00)
40-0975-01	Medicare A - Sequestration Adjustme	44,175.00			44,175.00
41-0100-01	Private - Room And Board	(3,774,626.00)			(3,774,626.00)
41-0110-01	Private - Private Room Differential	(38,016.00)			(38,016.00)
41-0250-01	Private - Pharmacy	(525.00)			(525.00)
41-0300-01	Private - Oxygen	(13,975.00)			(13,975.00)
41-0400-01	Private - Physical Therapy	(497.00)			(497.00)
41-0450-01	Private - Occupational Therapy	(1,859.00)			(1,859.00)
41-0950-01	Private - Contractual R&B	6,368.00			6,368.00
43-0100-01	Medicaid - Room And Board	(5,424,138.00)			(5,424,138.00)
43-0250-01	Medicaid - Pharmacy	(368.00)			(368.00)
43-0300-01	Medicaid - Oxygen	(16,500.00)			(16,500.00)
43-0900-01	Medicaid - Contractual Ancillaries	16,868.00			16,868.00
43-0950-01	Medicaid - Contractual R&B	1,372,347.00			1,372,347.00
43-0999-01	Medicaid - Prior Year Adjustment	16,342.00			16,342.00
45-0100-01	Medicare Advantage - Room And Board	(349,163.00)			(349,163.00)
45-0250-01	Medicare Advantage - Pharmacy	(66,347.00)			(66,347.00)
45-0300-01	Medicare Advantage - Oxygen	(1,375.00)			(1,375.00)
45-0400-01	Medicare Advantage - Physical Thera	(147,915.00)			(147,915.00)
45-0450-01	Medicare Advantage - Occupational T	(136,565.00)			(136,565.00)
45-0500-01	Medicare Advantage - Speech Therapy	(15,920.00)			(15,920.00)
45-0700-01	Medicare Advantage - X-Ray	(5,046.00)			(5,046.00)
45-0850-01	Medicare Advantage - Lab	(371.00)			(371.00)
45-0900-01	Medicare Advantage - Contractual An	373,540.00			373,540.00
45-0950-01	Medicare Advantage - Contractual R&	(75,376.00)			(75,376.00)
45-0975-01	Medicare Advantage - Sequestration	4.00			4.00
46-0100-01	Contract/WComp - Room And Board	(141,752.00)			(141,752.00)
46-0250-01	Contract/WComp - Pharmacy	(4,660.00)			(4,660.00)
46-0300-01	Contract/WComp - Oxygen	(7,625.00)			(7,625.00)
46-0400-01	Contract/WComp - Physical Therapy	(37,719.00)			(37,719.00)
46-0450-01	Contract/WComp - Occupational Thera	(30,134.00)			(30,134.00)
46-0500-01	Contract/WComp - Speech Therapy	(195.00)			(195.00)
46-0900-01	Contract/WComp - Contractual Anc.	80,333.00			80,333.00
46-0950-01	Contract/WComp - Contractual R&B	(101,549.00)			(101,549.00)
46-0999-01	Contract/WComp - Prior Year Adjustm	(4,384.00)			(4,384.00)
49-5260-01	Managed Care B - Vaccines	(663.00)			(663.00)
49-5400-01	Managed Care B - Physical Therapy	(128,548.00)			(128,548.00)
49-5450-01	Managed Care B - Occupational Thera	(138,710.00)			(138,710.00)
49-5500-01	Managed Care B - Speech Therapy	(38,805.00)			(38,805.00)

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
49-5800-01	Managed Care B - Physician Care	(1,125.00)			(1,125.00)
49-5900-01	Managed Care B - Contractual Adjust	173,453.00			173,453.00
49-5950-01	Managed Care B - Sequestration	55.00			55.00
49-5999-01	Medicare Advantage Part B Prior Year	115.00			115.00
50-0260-01	Medicare B - Vaccines	(3,267.00)			(3,267.00)
50-0400-01	Medicare B - Physical Therapy	(1,041,346.00)			(1,041,346.00)
50-0450-01	Medicare B - Occupational Therapy	(836,845.00)			(836,845.00)
50-0500-01	Medicare B - Speech Therapy	(145,440.00)			(145,440.00)
50-0800-01	Medicare B - Physician Care	(5,699.00)			(5,699.00)
50-0900-01	Medicare B - Contractual Adjustment	1,097,848.00			1,097,848.00
50-0950-01	Medicare B - Sequestration Adjustme	6,864.00			6,864.00
51-5000-01	Outpatient - Part B Revenue	(617,295.00)			(617,295.00)
51-5400-01	Outpatient - Part B Sequestration	3,463.00			3,463.00
51-5500-01	Outpatient - Part B Adjustment	367,329.00			367,329.00
51-6000-01	Outpatient - Insurance Revenue	(2,072,907.00)			(2,072,907.00)
51-6500-01	Outpatient - Insurance Adjustment	1,359,968.00			1,359,968.00
51-8000-01	Outpatient - Private Revenue	(57,660.00)			(57,660.00)
51-8500-01	Outpatient - Private Adjustment	1,968.00			1,968.00
51-8750-01	NP - Employee Discount	1,101.00			1,101.00
52-0001-01	Athletic Training Revenue	(71,044.00)			(71,044.00)
52-0100-01	Massage Therapy Revenue	(17,160.00)			(17,160.00)
52-0200-01	Nutritionist Revenue	(840.00)			(840.00)
52-0500-01	Outpatient Other Contractual Allow	900.00			900.00
53-0100-01	Nurse Practioner IP Revenue	(18,961.00)			(18,961.00)
53-0200-01	Nurse Practioner OP Revenue	(9,636.00)			(9,636.00)
53-0300-01	Nurse Practioner - Employee Health	(2,650.00)			(2,650.00)
53-0400-01	Nurse Practioner - Emp. Discounts	4,314.00			4,314.00
53-1000-01	Nurse Practioner CA - IP	3,862.00			3,862.00
53-2000-01	Nurse Practioner CA - OP	600.00			600.00
54-0100-01	Contracted Therapy - Revenue	(134,479.00)			(134,479.00)
54-0200-01	Contracted Therapy - Discount	10,674.00			10,674.00
59-9015-01	Cable/TV/Phone	(6,226.00)			(6,226.00)
59-9020-01	Medical Record Copies	(813.00)			(813.00)
59-9025-01	Legal/Other Fees	(226.00)			(226.00)
59-9040-01	Employee/Guest Meals	(820.00)			(820.00)
59-9050-01	Interest Income	(192.00)			(192.00)
59-9055-01	Contracted Therapy Services Income	(156,355.00)			(156,355.00)
59-9060-01	Vending Income	(1,478.00)			(1,478.00)
59-9080-01	Misc. Income	(334,736.00)			(334,736.00)
59-9090-01	Small Balance Adjustments	(800.00)			(800.00)
65-1093-01	Drugs - House Stock	5,120.00			5,120.00
65-1094-01	Flu/Pnuemo Vaccine Expense	11,145.00			11,145.00
65-1096-01	Drugs - Medicare	178,404.00			178,404.00
65-1097-01	Drugs - Medicaid	1,171.00			1,171.00
65-1098-01	Drugs - Contract	882.00			882.00
65-1099-01	Drugs - Medicare Advantage	40,497.00			40,497.00
65-1196-01	Laboratory - Medicare	24,409.00			24,409.00
65-1197-01	Laboratory - Medicare Advantage	255.00			255.00
65-1295-01	IV - Medicare	10,378.00			10,378.00
65-1296-01	IV - Medicare Advantage	966.00			966.00
65-1297-01	IV - Contract	2,168.00			2,168.00
65-1298-01	IV - House Stock	1,542.00			1,542.00
65-1299-01	IV - Medicaid	512.00			512.00
65-1396-01	Radiology - Medicare	15,883.00			15,883.00
65-1397-01	Radiology - Medicare Advantage	3,364.00			3,364.00
65-1495-01	Oxygen Charges	6,066.00			6,066.00
65-1594-01	Complex Med Equip. - Medicare	815.00			815.00
71-1010-01	Wages - DON/ADON	126,461.00			126,461.00
71-1020-01	Wages - APRN	112,727.00			112,727.00
71-1030-01	Wages - RN	1,285,962.00			1,285,962.00
71-1040-01	Wages - MDS	160,011.00			160,011.00
71-1050-01	Wages - LPN	781,826.00			781,826.00
71-1100-01	Wages - Unit Secretary	93,804.00			93,804.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
71-1150-01	Wages - CNA	1,995,446.00			1,995,446.00
71-1310-01	Nursing Forms	6,626.00			6,626.00
71-1510-01	Non-Chg. Nursing Supplies	191,273.00			191,273.00
71-1610-01	NP Medical Supplies	2,751.00			2,751.00
71-2700-01	Nursing Supplies-COVID	149,342.00			149,342.00
73-1010-01	Wages - Dir. Of Therapy	113,678.00		(113,678.00)	0.00
			RJE - 3	(113,678.00)	
73-1020-01	Wages - Physical Therapist	80,967.00			80,967.00
73-1030-01	Wages - Therapy Aide	36.00			36.00
73-1040-01	Wages - Occupational Therapist	311,882.00			311,882.00
73-1050-01	Wages - COTA	257,945.00			257,945.00
73-1060-01	Wages - Speech Therapist	86,841.00			86,841.00
73-1070-01	Wages - PT Assistant	297,903.00			297,903.00
73-1100-01	Therapy Supplies	973.00			973.00
73-1120-01	Wages - Adm. Therapy Asst.	39,872.00			39,872.00
74-1000-01	Wages - Sports Medicine Director	111,413.00			111,413.00
74-1010-01	Wages - Sports P.T.	143,788.00			143,788.00
74-1020-01	Wages - Sports PT Assistant	130,659.00			130,659.00
74-1030-01	Wages - Sports Athletic Trainer	152,014.00			152,014.00
74-1035-01	Wages - Sports Massage Therapist	29,577.00			29,577.00
74-1040-01	Wages - Sports Adm. Assistant	85,120.00			85,120.00
74-1060-01	Wages - Sports S.T.	44,898.00			44,898.00
74-1500-01	Sports Medicine Supplies	5,173.00			5,173.00
75-1020-01	Wages - OP Aquatics & Land PTA	109,015.00			109,015.00
75-1030-01	Wages - OP Aquatics & Land OTR	19,511.00			19,511.00
75-1050-01	Wages - OP Aquatics & Land S.T.	350.00			350.00
75-1550-01	OP Aquatics & Land Supplies	372.00			372.00
76-1000-01	VM - PT Contract	14,558.00			14,558.00
76-1010-01	VM - PTA Contract	57,989.00			57,989.00
76-2000-01	VM - OT Contract	13,660.00			13,660.00
76-2010-01	VM - COTA Contract	36,456.00			36,456.00
76-3000-01	VM - ST Contract	24,342.00			24,342.00
76-4000-01	VM - Office Supplies	3,253.00			3,253.00
81-1150-01	Medical Director Fee	40,997.00			40,997.00
81-1350-01	Medical Staff Fee	75.00			75.00
81-1450-01	Consultant - Pharmacy	3,000.00			3,000.00
81-1490-01	Consultant - Podiatrist	732.00			732.00
82-1010-01	Wages - Plant Maintenance	217,647.00			217,647.00
82-1020-01	Wages - Support Services	120,774.00			120,774.00
82-1210-01	Fuel - Heating	44,567.00			44,567.00
82-1220-01	Fuel - Gas	13,198.00			13,198.00
82-1230-01	Electricity	121,136.00			121,136.00
82-1250-01	Water & Sewer	55,377.00			55,377.00
82-1330-01	Trash Removal	24,295.00			24,295.00
82-1340-01	Grounds Maintenance	21,433.00			21,433.00
82-1350-01	Security Expense	1,275.00			1,275.00
82-1370-01	Fire Extinguisher Service	494.00			494.00
82-1420-01	Termite & Pest Control	1,328.00			1,328.00
82-1430-01	Supplies - Maintenance	41,119.00			41,119.00
82-1570-01	Maint Repair/Contractors	88,004.00			88,004.00
82-1610-01	Plant Operations Purchased Services	13,123.00			13,123.00
83-1010-01	Wages - Dietary	433,404.00			433,404.00
83-1020-01	Wages - Dietitian	27,888.00			27,888.00
83-1030-01	Wages - Director Of Dietary Service	77,647.00			77,647.00
83-1210-01	Food Expense	312,289.00			312,289.00
83-1510-01	Supplies - Dietary	29,683.00			29,683.00
83-1520-01	Dietary Cleaning Supplies Expense	9,947.00			9,947.00
83-2700-01	Food Expense - COVID	192.00			192.00
83-2701-01	Dietary Supplies - COVID	398.00			398.00
83-2702-01	Dietary Cleaning Supp. - COVID	574.00			574.00
84-1010-01	Wages - Laundry	137,214.00			137,214.00
84-1020-01	Wages - Laundry Supervisor	59,412.00			59,412.00
84-1410-01	Linen Expense	7,665.00			7,665.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
84-1450-01	Laundry Supplies Expense	16,008.00			16,008.00
84-2700-01	Laundry Supplies - COVID	207.00			207.00
85-1010-01	Wages - Housekeeping	189,007.00			189,007.00
85-1410-01	Houskeeping Supplies	66,910.00			66,910.00
85-1630-01	Minor Furnishings & Equipment	14,957.00			14,957.00
85-2700-01	Houskeeping Supplies - COVID	5,963.00			5,963.00
85-2701-01	Minor Furnishing & Equip. - COVID	7,966.00			7,966.00
86-5010-01	Wages - Social Services	152,833.00			152,833.00
86-5020-01	Wages - Admissions Coordinator	60,114.00			60,114.00
87-1010-01	Wages - Recreation	52,270.00			52,270.00
87-1020-01	Wages - Recreation Director	59,952.00			59,952.00
87-1220-01	Activity Expense	8,312.00			8,312.00
87-1400-01	Recreation Supplies	2,451.00			2,451.00
88-1010-01	Wages - Administrator	201,871.00		(101,300.00)	100,571.00
			RJE - 2	(101,300.00)	
88-1040-01	Wages - Business Administration	682,934.00			682,934.00
88-1110-01	Wages - Owner	132,726.00			132,726.00
88-1320-01	Medical Records Shredding	4,269.00			4,269.00
88-1340-01	Maint Contract - Xerox Copiers	87,915.00		(20,882.00)	67,033.00
			RJE - 4	(20,882.00)	
88-1350-01	Maint Contract - Xerox Printers	6,206.00			6,206.00
88-1400-01	Computer Operations Support	74,664.00			74,664.00
88-1410-01	Office Supplies	21,703.00			21,703.00
88-1430-01	Postage	7,679.00			7,679.00
88-1450-01	Telephone	25,730.00			25,730.00
88-1480-01	Cell Phones & Beepers	3,596.00			3,596.00
88-1490-01	Unallowable Auto Exp	16,703.00			16,703.00
88-1500-01	Company Truck Payment	8,846.00			8,846.00
88-1520-01	Auto Expense - Van/Truck	13,070.00			13,070.00
88-1540-01	Travel & Entertainment - Employee	1,571.00			1,571.00
88-1550-01	Business Expense - Owner	5,114.00			5,114.00
88-1570-01	Advertising Promotional Exp	321.00			321.00
88-1580-01	Advertising Help Wanted	15,892.00			15,892.00
88-1590-01	Community Education - Adver.	66,576.00			66,576.00
88-1600-01	Wages - Marketing	115,110.00			115,110.00
88-1610-01	Membership Fees	1,270.00		(330.00)	940.00
			RJE - 1	(330.00)	
88-1620-01	Subscriptions	4,294.00			4,294.00
88-1630-01	Background Check Fees	3,510.00			3,510.00
88-1640-01	Licenses Expense	4,089.00			4,089.00
88-1650-01	Rental Space Expense	54,150.00			54,150.00
88-1670-01	Donations Expense	4,950.00			4,950.00
88-1720-01	Business Tax - Sales Tax	223.00			223.00
88-1730-01	Bank Charges	28,289.00			28,289.00
88-1820-01	Computer Supplies Expense	6,722.00			6,722.00
88-1850-01	Professional Fees - Legal	15,799.00			15,799.00
88-1870-01	Professional Fees - Accounting	16,171.00			16,171.00
88-1950-01	Non-allowable expense	815.00			815.00
88-2830-01	Seminars/Education	14,616.00			14,616.00
88-2910-01	Employee Physicals & Health	4,811.00			4,811.00
88-2920-01	Employee Holiday Party	13,797.00			13,797.00
88-2930-01	Gifts & Flowers for Employees	7,252.00			7,252.00
88-2945-01	Employee COVID Testing Exp.	1,710.00			1,710.00
88-2950-01	Miscellaneous	(7,575.00)			(7,575.00)
88-3000-01	Health/Dental Insurance	665,680.00			665,680.00
88-3010-01	Life/Wage Insurance	19,088.00			19,088.00
88-3020-01	Flex Spending Insurance	2,684.00			2,684.00
88-3030-01	Pension Administration Fees	11,894.00			11,894.00
88-3050-01	Pension	182,178.00			182,178.00
88-3070-01	Deferred Pension	36,260.00			36,260.00
88-3080-01	Elective Insurances	320.00			320.00
88-3100-01	Workmans Comp Insurance	141,025.00			141,025.00
88-3110-01	Directors & Officers Insurance	15,015.00			15,015.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
88-3790-01	FICA	704,616.00			704,616.00
88-3800-01	FUI	11,048.00			11,048.00
88-3810-01	SUI	74,686.00			74,686.00
88-3820-01	Provider Tax Expense	571,653.00			571,653.00
88-4000-01	Adv. & Communc. - COVID	10,356.00			10,356.00
88-4001-01	A&G Supplies - COVID	383.00			383.00
90-1000-02	Wages - Executive Director	19,112.00			19,112.00
90-1005-02	Wages - Administrative Asst.	7,049.00			7,049.00
90-1100-02	Wages - Dir. of ALSA	10,296.00			10,296.00
90-1105-02	Wages - Nursing Supervisor	11,549.00			11,549.00
90-1120-02	Wages - Personal Care Asst.	1,140.00			1,140.00
90-1200-02	Wages - Dietary Staff	12,515.00			12,515.00
90-1300-02	Wages - Support Serv. Supervisor	16,585.00			16,585.00
90-1305-02	Wages - Support Services Asst.	4,897.00			4,897.00
90-1405-02	Wages - Concierge Associate	968.00			968.00
90-8030-02	Dietary Expenses - CLAWC	3,161.00			3,161.00
90-8200-02	Maintenance Expenses - CLAWC	5,555.00			5,555.00
90-8250-02	Utilities Expense - CLAWC	9,084.00			9,084.00
90-8400-02	Laundry/Hspg Expense - CLAWC	1,053.00			1,053.00
90-8800-02	A&G Expenses - CLAWC	26,726.00			26,726.00
92-2110-01	Rent Expense	840,000.00			840,000.00
92-2310-01	Real Property Taxes	121,043.00			121,043.00
92-2330-01	Personal Property Taxes	17,188.00			17,188.00
92-2410-01	Insurance Expense - General	67,800.00			67,800.00
93-2200-01	Depreciation - Land	53,506.00			53,506.00
93-2210-01	Depreciation - Leasehold	8,386.00			8,386.00
93-2310-01	Depreciation - Building	104,492.00			104,492.00
93-2370-01	Depreciation - Building Improv.	136,581.00			136,581.00
93-2410-01	Depreciation - Fixed	33,327.00			33,327.00
93-2420-01	Depreciation - Movable	153,372.00			153,372.00
93-2430-01	Depreciation - Vehicle	5,965.00			5,965.00
94-2220-01	Interest Expense - FME	12,565.00			12,565.00
94-2610-01	Interest Expense - LOC	3,058.00			3,058.00
95-0001-01	Bad Debt Expense	537.00			537.00
98-0001-01	Current income tax expense	94,599.00			94,599.00
Marcum 001	Chamber Dues	0.00		330.00	330.00
			RJE - 1	330.00	
Marcum 002	Consulting Fees - Administrator Fee for Consulting	0.00		101,300.00	101,300.00
			RJE - 2	101,300.00	
Marcum 003	Director of Therapy PT	0.00		65,317.00	65,317.00
			RJE - 3	65,317.00	
Marcum 004	Director of Therapy ST	0.00		7,558.00	7,558.00
			RJE - 3	7,558.00	
Marcum 005	Director of Therapy OT	0.00		40,803.00	40,803.00
			RJE - 3	40,803.00	
Marcum 006	Equipment Rentals	0.00		20,882.00	20,882.00
			RJE - 4	20,882.00	
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Westview Nursing Care and Rehabilitation Center, Inc.**
 Engagement: **Medicaid - Westview Nursing Care and rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE 9/30/2020	FINAL 9/30/2020
Group : [10-A]	Salaries and Wages				
Subgroup : [1]	Operators/Owners				
88-1110-01	Wages - Owner	132,726.00		0.00	132,726.00
Subtotal [1]	Operators/Owners	132,726.00		0.00	132,726.00
Subgroup : [2]	Administrators				
88-1010-01	Wages - Administrator	201,871.00		(101,300.00)	100,571.00
			RJE - 2	(101,300.00)	
Subtotal [2]	Administrators	201,871.00		(101,300.00)	100,571.00
Subgroup : [4]	Other Administrative Salaries				
88-1040-01	Wages - Business Administration	682,934.00		0.00	682,934.00
Subtotal [4]	Other Administrative Salaries	682,934.00		0.00	682,934.00
Subgroup : [5A]	Head Dietitian				
83-1020-01	Wages - Dietitian	27,888.00		0.00	27,888.00
Subtotal [5A]	Head Dietitian	27,888.00		0.00	27,888.00
Subgroup : [5B]	Food Service Supervisor				
83-1030-01	Wages - Director Of Dietary Service	77,647.00		0.00	77,647.00
Subtotal [5B]	Food Service Supervisor	77,647.00		0.00	77,647.00
Subgroup : [5C]	Dietary Workers				
83-1010-01	Wages - Dietary	433,404.00		0.00	433,404.00
Subtotal [5C]	Dietary Workers	433,404.00		0.00	433,404.00
Subgroup : [6B]	Other Housekeeping Workers				
85-1010-01	Wages - Housekeeping	189,007.00		0.00	189,007.00
Subtotal [6B]	Other Housekeeping Workers	189,007.00		0.00	189,007.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
82-1020-01	Wages - Support Services	120,774.00		0.00	120,774.00
Subtotal [7A]	Engineer or Chief of Maintenance	120,774.00		0.00	120,774.00
Subgroup : [7B]	Other Maintenance Workers				
82-1010-01	Wages - Plant Maintenance	217,647.00		0.00	217,647.00
Subtotal [7B]	Other Maintenance Workers	217,647.00		0.00	217,647.00
Subgroup : [8A]	Laundry Supervisor				
84-1020-01	Wages - Laundry Supervisor	59,412.00		0.00	59,412.00
Subtotal [8A]	Laundry Supervisor	59,412.00		0.00	59,412.00
Subgroup : [8B]	Other Laundry Workers				
84-1010-01	Wages - Laundry	137,214.00		0.00	137,214.00
Subtotal [8B]	Other Laundry Workers	137,214.00		0.00	137,214.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
71-1010-01	Wages - DON/ADON	126,461.00		0.00	126,461.00
Subtotal [12A]	Director of Nurses/Assistant Director	126,461.00		0.00	126,461.00
Subgroup : [12B1]	RNs - Direct Care				
71-1020-01	Wages - APRN	112,727.00		0.00	112,727.00
71-1030-01	Wages - RN	1,285,962.00		0.00	1,285,962.00
Subtotal [12B1]	RNs - Direct Care	1,398,689.00		0.00	1,398,689.00
Subgroup : [12B2]	RNs - Administrative				
71-1040-01	Wages - MDS	160,011.00		0.00	160,011.00
Subtotal [12B2]	RNs - Administrative	160,011.00		0.00	160,011.00
Subgroup : [12C1]	LPNs - Direct Care				
71-1050-01	Wages - LPN	781,826.00		0.00	781,826.00
Subtotal [12C1]	LPNs - Direct Care	781,826.00		0.00	781,826.00
Subgroup : [12D]	Aides and Attendants				
71-1150-01	Wages - CNA	1,995,446.00		0.00	1,995,446.00
Subtotal [12D]	Aides and Attendants	1,995,446.00		0.00	1,995,446.00
Subgroup : [12E]	Physical Therapists				
73-1010-01	Wages - Dir. Of Therapy	113,678.00		(113,678.00)	0.00
			RJE - 3	(113,678.00)	
73-1020-01	Wages - Physical Therapist	80,967.00		0.00	80,967.00

73-1070-01	Wages - PT Assistant	297,903.00	0.00	297,903.00
74-1000-01	Wages - Sports Medicine Director	111,413.00	0.00	111,413.00
74-1010-01	Wages - Sports P.T.	143,788.00	0.00	143,788.00
74-1020-01	Wages - Sports PT Assistant	130,659.00	0.00	130,659.00
74-1030-01	Wages - Sports Athletic Trainer	152,014.00	0.00	152,014.00
74-1035-01	Wages - Sports Massage Therapist	29,577.00	0.00	29,577.00
75-1020-01	Wages - OP Aquatics & Land PTA	109,015.00	0.00	109,015.00
Marcum 003	Director of Therapy PT	0.00	65,317.00	65,317.00
Subtotal [12E]	Physical Therapists	1,169,014.00	(48,361.00)	1,120,653.00
Subgroup : [12F]	Speech Therapists			
73-1060-01	Wages - Speech Therapist	86,841.00	0.00	86,841.00
74-1060-01	Wages - Sports S.T.	44,898.00	0.00	44,898.00
75-1050-01	Wages - OP Aquatics & Land S.T.	350.00	0.00	350.00
Marcum 004	Director of Therapy ST	0.00	7,558.00	7,558.00
Subtotal [12F]	Speech Therapists	132,089.00	7,558.00	139,647.00
Subgroup : [12G]	Occupational Therapists			
73-1040-01	Wages - Occupational Therapist	311,882.00	0.00	311,882.00
73-1050-01	Wages - COTA	257,945.00	0.00	257,945.00
75-1030-01	Wages - OP Aquatics & Land OTR	19,511.00	0.00	19,511.00
Marcum 005	Director of Therapy OT	0.00	40,803.00	40,803.00
Subtotal [12G]	Occupational Therapists	589,338.00	40,803.00	630,141.00
Subgroup : [12H]	Recreation Workers			
87-1010-01	Wages - Recreation	52,270.00	0.00	52,270.00
87-1020-01	Wages - Recreation Director	59,952.00	0.00	59,952.00
Subtotal [12H]	Recreation Workers	112,222.00	0.00	112,222.00
Subgroup : [12M]	Social Workers/Case Management			
86-5010-01	Wages - Social Services	152,833.00	0.00	152,833.00
Subtotal [12M]	Social Workers/Case Management	152,833.00	0.00	152,833.00
Subgroup : [12N]	Marketing			
88-1600-01	Wages - Marketing	115,110.00	0.00	115,110.00
Subtotal [12N]	Marketing	115,110.00	0.00	115,110.00
Subgroup : [12O]	Other			
71-1100-01	Wages - Unit Secretary	93,804.00	0.00	93,804.00
73-1030-01	Wages - Therapy Aide	36.00	0.00	36.00
73-1120-01	Wages - Adm. Therapy Asst.	39,872.00	0.00	39,872.00
74-1040-01	Wages - Sports Adm. Assistant	85,120.00	0.00	85,120.00
86-5020-01	Wages - Admissions Coordinator	60,114.00	0.00	60,114.00
90-1000-02	Wages - Executive Director	19,112.00	0.00	19,112.00
90-1005-02	Wages - Administrative Asst.	7,049.00	0.00	7,049.00
90-1100-02	Wages - Dir. of ALSA	10,296.00	0.00	10,296.00
90-1105-02	Wages - Nursing Supervisor	11,549.00	0.00	11,549.00
90-1120-02	Wages - Personal Care Asst.	1,140.00	0.00	1,140.00
90-1200-02	Wages - Dietary Staff	12,515.00	0.00	12,515.00
90-1300-02	Wages - Support Serv. Supervisor	16,585.00	0.00	16,585.00
90-1305-02	Wages - Support Services Asst.	4,897.00	0.00	4,897.00
90-1405-02	Wages - Concierge Associate	968.00	0.00	968.00
Subtotal [12O]	Other	363,057.00	0.00	363,057.00
Total [10-A]	Salaries and Wages	9,376,620.00	(101,300.00)	9,275,320.00
Group : [13-B]	Professional Fees			
Subgroup : [3]	Pharmacist			
81-1450-01	Consultant - Pharmacy	3,000.00	0.00	3,000.00
Subtotal [3]	Pharmacist	3,000.00	0.00	3,000.00
Subgroup : [4]	Podiatrist			
81-1490-01	Consultant - Podiatrist	732.00	0.00	732.00
Subtotal [4]	Podiatrist	732.00	0.00	732.00
Subgroup : [5A]	PT - Resident Care			
76-1000-01	VM - PT Contract	14,558.00	0.00	14,558.00
76-1010-01	VM - PTA Contract	57,989.00	0.00	57,989.00
Subtotal [5A]	PT - Resident Care	72,547.00	0.00	72,547.00
Subgroup : [8A]	Medical Director			
81-1150-01	Medical Director Fee	40,997.00	0.00	40,997.00
Subtotal [8A]	Medical Director	40,997.00	0.00	40,997.00
Subgroup : [8C]	Resident Care			
81-1350-01	Medical Staff Fee	75.00	0.00	75.00

Subtotal [8C]	Resident Care	75.00	0.00	75.00
Subgroup : [9A]	ST - Resident Care			
76-3000-01	VM - ST Contract	24,342.00	0.00	24,342.00
Subtotal [9A]	ST - Resident Care	24,342.00	0.00	24,342.00
Subgroup : [10A]	OT - Resident Care			
76-2000-01	VM - OT Contract	13,660.00	0.00	13,660.00
76-2010-01	VM - COTA Contract	36,456.00	0.00	36,456.00
Subtotal [10A]	OT - Resident Care	50,116.00	0.00	50,116.00
Total [13-B]	Professional Fees	191,809.00	0.00	191,809.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
88-3100-01	Workmans Comp Insurance	141,025.00	0.00	141,025.00
Subtotal [1A1]	Workmen's Compensation	141,025.00	0.00	141,025.00
Subgroup : [1A3]	Unemployment Insurance			
88-3800-01	FUI	11,048.00	0.00	11,048.00
88-3810-01	SUI	74,686.00	0.00	74,686.00
Subtotal [1A3]	Unemployment Insurance	85,734.00	0.00	85,734.00
Subgroup : [1A4]	Social Security (FICA)			
88-3790-01	FICA	704,616.00	0.00	704,616.00
Subtotal [1A4]	Social Security (FICA)	704,616.00	0.00	704,616.00
Subgroup : [1A5]	Health Insurance			
88-3000-01	Health/Dental Insurance	665,680.00	0.00	665,680.00
Subtotal [1A5]	Health Insurance	665,680.00	0.00	665,680.00
Subgroup : [1A6]	Life Insurance			
88-3010-01	Life/Wage Insurance	19,088.00	0.00	19,088.00
Subtotal [1A6]	Life Insurance	19,088.00	0.00	19,088.00
Subgroup : [1A7]	Pensions			
88-3030-01	Pension Administration Fees	11,894.00	0.00	11,894.00
88-3050-01	Pension	182,178.00	0.00	182,178.00
88-3070-01	Deferred Pension	36,260.00	0.00	36,260.00
Subtotal [1A7]	Pensions	230,332.00	0.00	230,332.00
Subgroup : [1A9]	Other			
88-1630-01	Background Check Fees	3,510.00	0.00	3,510.00
88-2910-01	Employee Physicals & Health	4,811.00	0.00	4,811.00
88-2945-01	Employee COVID Testing Exp.	1,710.00	0.00	1,710.00
Subtotal [1A9]	Other	10,031.00	0.00	10,031.00
Subgroup : [1C]	Bad Debts			
95-0001-01	Bad Debt Expense	537.00	0.00	537.00
Subtotal [1C]	Bad Debts	537.00	0.00	537.00
Subgroup : [1D]	Accounting and Auditing			
88-1870-01	Professional Fees - Accounting	16,171.00	0.00	16,171.00
Subtotal [1D]	Accounting and Auditing	16,171.00	0.00	16,171.00
Subgroup : [1E]	Legal			
59-9025-01	Legal/Other Fees	(226.00)	0.00	(226.00)
88-1850-01	Professional Fees - Legal	15,799.00	0.00	15,799.00
Subtotal [1E]	Legal	15,573.00	0.00	15,573.00
Subgroup : [1F]	Insurance of Lives of Owners/Oper.			
88-3110-01	Directors & Officers Insurance	15,015.00	0.00	15,015.00
Subtotal [1F]	Insurance of Lives of Owners/Oper.	15,015.00	0.00	15,015.00
Subgroup : [1G]	Office Supplies			
76-4000-01	VM - Office Supplies	3,253.00	0.00	3,253.00
88-1410-01	Office Supplies	21,703.00	0.00	21,703.00
88-1820-01	Computer Supplies Expense	6,722.00	0.00	6,722.00
Subtotal [1G]	Office Supplies	31,678.00	0.00	31,678.00
Subgroup : [1H1]	Telephone and Telegraph			
88-1450-01	Telephone	25,730.00	0.00	25,730.00
Subtotal [1H1]	Telephone and Telegraph	25,730.00	0.00	25,730.00
Subgroup : [1H2]	Cellular Phones and Beepers			
88-1480-01	Cell Phones & Beepers	3,596.00	0.00	3,596.00
Subtotal [1H2]	Cellular Phones and Beepers	3,596.00	0.00	3,596.00
Subgroup : [1J]	Corporation Business Taxes			

88-1720-01	Business Tax - Sales Tax	223.00	0.00	223.00
Subtotal [1J]	Corporation Business Taxes	223.00	0.00	223.00
Subgroup : [1K1]	Other Taxes - Income			
98-0001-01	Current income tax expense	94,599.00	0.00	94,599.00
Subtotal [1K1]	Other Taxes - Income	94,599.00	0.00	94,599.00
Subgroup : [1K3]	Resident Day User Fee			
88-3820-01	Provider Tax Expense	571,653.00	0.00	571,653.00
Subtotal [1K3]	Resident Day User Fee	571,653.00	0.00	571,653.00
Total [15]	Expenditures Other than Salaries	2,631,281.00	0.00	2,631,281.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [1]	Resident Travel and Entertainment			
88-1540-01	Travel & Entertainment - Employee	1,571.00	0.00	1,571.00
Subtotal [1]	Resident Travel and Entertainment	1,571.00	0.00	1,571.00
Subgroup : [2]	Holiday Parties for Staff			
88-2920-01	Employee Holiday Party	13,797.00	0.00	13,797.00
Subtotal [2]	Holiday Parties for Staff	13,797.00	0.00	13,797.00
Subgroup : [3]	Gifts to Staff and Residents			
59-9040-01	Employee/Guest Meals	(820.00)	0.00	(820.00)
88-2930-01	Gifts & Flowers for Employees	7,252.00	0.00	7,252.00
Subtotal [3]	Gifts to Staff and Residents	6,432.00	0.00	6,432.00
Subgroup : [5]	Education Expense			
88-2830-01	Seminars/Education	14,616.00	0.00	14,616.00
Subtotal [5]	Education Expense	14,616.00	0.00	14,616.00
Subgroup : [6]	Automobile Expense			
88-1490-01	Unallowable Auto Exp	16,703.00	0.00	16,703.00
88-1500-01	Company Truck Payment	8,846.00	0.00	8,846.00
88-1520-01	Auto Expense - Van/Truck	13,070.00	0.00	13,070.00
Subtotal [6]	Automobile Expense	38,619.00	0.00	38,619.00
Subgroup : [M1]	Advertising Help Wanted			
88-1580-01	Advertising Help Wanted	15,892.00	0.00	15,892.00
Subtotal [M1]	Advertising Help Wanted	15,892.00	0.00	15,892.00
Subgroup : [M3]	Advertising Other			
88-1570-01	Advertising Promotional Exp	321.00	0.00	321.00
88-1590-01	Community Education - Adver.	66,576.00	0.00	66,576.00
Subtotal [M3]	Advertising Other	66,897.00	0.00	66,897.00
Subgroup : [M5]	Medical Records			
88-1320-01	Medical Records Shredding	4,269.00	0.00	4,269.00
Subtotal [M5]	Medical Records	4,269.00	0.00	4,269.00
Subgroup : [M7]	Postage			
88-1430-01	Postage	7,679.00	0.00	7,679.00
Subtotal [M7]	Postage	7,679.00	0.00	7,679.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations			
88-1610-01	Membership Fees	1,270.00	(330.00)	940.00
Subtotal [M8]	Dues and Membership Fees to Professional Associati	1,270.00	(330.00)	940.00
Subgroup : [M8A]	Dues to Chamber of Commerce			
Marcum 001	Chamber Dues	0.00	330.00	330.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	330.00	330.00
Subgroup : [M9]	Subscriptions			
88-1620-01	Subscriptions	4,294.00	0.00	4,294.00
Subtotal [M9]	Subscriptions	4,294.00	0.00	4,294.00
Subgroup : [M10]	Contributions			
88-1670-01	Donations Expense	4,950.00	0.00	4,950.00
Subtotal [M10]	Contributions	4,950.00	0.00	4,950.00
Subgroup : [M11]	Services Provided by Contract			
88-1400-01	Computer Operations Support	74,664.00	0.00	74,664.00
Subtotal [M11]	Services Provided by Contract	74,664.00	0.00	74,664.00
Subgroup : [M13]	Other			
51-8750-01	NP - Employee Discount	1,101.00	0.00	1,101.00
88-1550-01	Business Expense - Owner	5,114.00	0.00	5,114.00

88-1640-01	Licenses Expense	4,089.00	0.00	4,089.00
88-1730-01	Bank Charges	28,289.00	0.00	28,289.00
88-1950-01	Non-allowable expense	815.00	0.00	815.00
88-4000-01	Adv. & Communc. - COVID	10,356.00	0.00	10,356.00
88-4001-01	A&G Supplies - COVID	383.00	0.00	383.00
90-8800-02	A&G Expenses - CLAWC	26,726.00	0.00	26,726.00
Marcum 002	Consulting Fees - Administrator Fee for Consulting	0.00	101,300.00	101,300.00
			RJE - 2	101,300.00
Subtotal [M13]	Other	76,873.00	101,300.00	178,173.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. i	331,823.00	101,300.00	433,123.00
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
83-1210-01	Food Expense	312,289.00	0.00	312,289.00
83-2700-01	Food Expense - COVID	192.00	0.00	192.00
Subtotal [2A1]	Raw Food	312,481.00	0.00	312,481.00
Subgroup : [2A2]	Non-Food Supplies			
83-1510-01	Supplies - Dietary	29,683.00	0.00	29,683.00
83-1520-01	Dietary Cleaning Supplies Expense	9,947.00	0.00	9,947.00
83-2701-01	Dietary Supplies - COVID	398.00	0.00	398.00
83-2702-01	Dietary Cleaning Supp. - COVID	574.00	0.00	574.00
Subtotal [2A2]	Non-Food Supplies	40,602.00	0.00	40,602.00
Subgroup : [2A3]	Other			
90-8030-02	Dietary Expenses - CLAWC	3,161.00	0.00	3,161.00
Subtotal [2A3]	Other	3,161.00	0.00	3,161.00
Total [18]	Dietary Basis for Allocation of Costs	356,244.00	0.00	356,244.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..			
84-1410-01	Linen Expense	7,665.00	0.00	7,665.00
Subtotal [3A1]	Bed Linens, etc...washed, ironed..	7,665.00	0.00	7,665.00
Subgroup : [3C]	Other			
84-1450-01	Laundry Supplies Expense	16,008.00	0.00	16,008.00
84-2700-01	Laundry Supplies - COVID	207.00	0.00	207.00
90-8400-02	Laundry/Hspg Expense - CLAWC	1,053.00	0.00	1,053.00
Subtotal [3C]	Other	17,268.00	0.00	17,268.00
Total [19]	Laundry-Basis for Allocation of Costs	24,933.00	0.00	24,933.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4A1]	In-House Care Supplies			
85-1410-01	Houskeeping Supplies	66,910.00	0.00	66,910.00
85-2700-01	Houskeeping Supplies - COVID	5,963.00	0.00	5,963.00
Subtotal [4A1]	In-House Care Supplies	72,873.00	0.00	72,873.00
Subgroup : [5A2]	Purchased from			
65-1094-01	Flu/Pnuemo Vaccine Expense	11,145.00	0.00	11,145.00
65-1096-01	Drugs - Medicare	178,404.00	0.00	178,404.00
65-1097-01	Drugs - Medicaid	1,171.00	0.00	1,171.00
65-1098-01	Drugs - Contract	882.00	0.00	882.00
65-1099-01	Drugs - Medicare Advantage	40,497.00	0.00	40,497.00
Subtotal [5A2]	Purchased from	232,099.00	0.00	232,099.00
Subgroup : [5B]	Medicine Cabinet Drugs			
65-1093-01	Drugs - House Stock	5,120.00	0.00	5,120.00
Subtotal [5B]	Medicine Cabinet Drugs	5,120.00	0.00	5,120.00
Subgroup : [5C]	Medical and Therapeutic Supplies			
71-1610-01	NP Medical Supplies	2,751.00	0.00	2,751.00
71-2700-01	Nursing Supplies-COVID	149,342.00	0.00	149,342.00
74-1500-01	Sports Medicine Supplies	5,173.00	0.00	5,173.00
Subtotal [5C]	Medical and Therapeutic Supplies	157,266.00	0.00	157,266.00
Subgroup : [5E2]	Oxygen - Other			
65-1495-01	Oxygen Charges	6,066.00	0.00	6,066.00
Subtotal [5E2]	Oxygen - Other	6,066.00	0.00	6,066.00
Subgroup : [5F]	X-Rays and related radiological			
65-1396-01	Radiology - Medicare	15,883.00	0.00	15,883.00
65-1397-01	Radiology - Medicare Advantage	3,364.00	0.00	3,364.00
Subtotal [5F]	X-Rays and related radiological	19,247.00	0.00	19,247.00
Subgroup : [5H]	Laboratory			
65-1196-01	Laboratory - Medicare	24,409.00	0.00	24,409.00

65-1197-01	Laboratory - Medicare Advantage	255.00	0.00	255.00
Subtotal [5H]	Laboratory	24,664.00	0.00	24,664.00
Subgroup : [5I]	Recreation			
59-9015-01	Cable/TV/Phone	(6,226.00)	0.00	(6,226.00)
87-1220-01	Activity Expense	8,312.00	0.00	8,312.00
87-1400-01	Recreation Supplies	2,451.00	0.00	2,451.00
Subtotal [5I]	Recreation	4,537.00	0.00	4,537.00
Subgroup : [5L]	Other			
65-1295-01	IV - Medicare	10,378.00	0.00	10,378.00
65-1296-01	IV - Medicare Advantage	966.00	0.00	966.00
65-1297-01	IV - Contract	2,168.00	0.00	2,168.00
65-1298-01	IV - House Stock	1,542.00	0.00	1,542.00
65-1299-01	IV - Medicaid	512.00	0.00	512.00
65-1594-01	Complex Med Equip. - Medicare	815.00	0.00	815.00
71-1310-01	Nursing Forms	6,626.00	0.00	6,626.00
71-1510-01	Non-Chg. Nursing Supplies	191,273.00	0.00	191,273.00
73-1100-01	Therapy Supplies	973.00	0.00	973.00
75-1550-01	OP Aquatics & Land Supplies	372.00	0.00	372.00
Subtotal [5L]	Other	215,625.00	0.00	215,625.00
Total [20]	Housekeeping and Resident Care Basis for Allocati	737,497.00	0.00	737,497.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
82-1340-01	Grounds Maintenance	21,433.00	0.00	21,433.00
82-1570-01	Maint Repair/Contractors	88,004.00	0.00	88,004.00
Subtotal [6A]	Repairs and Maintenance	109,437.00	0.00	109,437.00
Subgroup : [6B]	Heat			
82-1210-01	Fuel - Heating	44,567.00	0.00	44,567.00
82-1220-01	Fuel - Gas	13,198.00	0.00	13,198.00
Subtotal [6B]	Heat	57,765.00	0.00	57,765.00
Subgroup : [6C]	Light & Power			
82-1230-01	Electricity	121,136.00	0.00	121,136.00
Subtotal [6C]	Light & Power	121,136.00	0.00	121,136.00
Subgroup : [6D]	Water			
82-1250-01	Water & Sewer	55,377.00	0.00	55,377.00
Subtotal [6D]	Water	55,377.00	0.00	55,377.00
Subgroup : [6E]	Equipment Lease			
88-1340-01	Maint Contract - Xerox Copiers	87,915.00	(20,882.00)	67,033.00
88-1350-01	Maint Contract - Xerox Printers	6,206.00	(20,882.00)	6,206.00
Subtotal [6E]	Equipment Lease	94,121.00	(20,882.00)	73,239.00
Subgroup : [6F]	Other			
82-1330-01	Trash Removal	24,295.00	0.00	24,295.00
82-1350-01	Security Expense	1,275.00	0.00	1,275.00
82-1370-01	Fire Extinguisher Service	494.00	0.00	494.00
82-1420-01	Termite & Pest Control	1,328.00	0.00	1,328.00
82-1430-01	Supplies - Maintenance	41,119.00	0.00	41,119.00
82-1610-01	Plant Operations Purchased Services	13,123.00	0.00	13,123.00
85-1630-01	Minor Furnishings & Equipment	14,957.00	0.00	14,957.00
85-2701-01	Minor Furnishing & Equip. - COVID	7,966.00	0.00	7,966.00
90-8200-02	Maintenance Expenses - CLAWC	5,555.00	0.00	5,555.00
90-8250-02	Utilities Expense - CLAWC	9,084.00	0.00	9,084.00
Marcum 006	Equipment Rentals	0.00	20,882.00	20,882.00
Subtotal [6F]	Other	119,196.00	20,882.00	140,078.00
Subgroup : [7A]	Land Improvements			
93-2200-01	Depreciation - Land	53,506.00	0.00	53,506.00
Subtotal [7A]	Land Improvements	53,506.00	0.00	53,506.00
Subgroup : [7B]	Building & Building Improvements			
93-2310-01	Depreciation - Building	104,492.00	0.00	104,492.00
93-2370-01	Depreciation - Building Improv.	136,581.00	0.00	136,581.00
Subtotal [7B]	Building & Building Improvements	241,073.00	0.00	241,073.00
Subgroup : [7C]	Non-movable Equipment			
93-2410-01	Depreciation - Fixed	33,327.00	0.00	33,327.00
Subtotal [7C]	Non-movable Equipment	33,327.00	0.00	33,327.00
Subgroup : [7D]	Movable Equipment			
93-2420-01	Depreciation - Movable	153,372.00	0.00	153,372.00

93-2430-01	Depreciation - Vehicle	5,965.00	0.00	5,965.00
Subtotal [7D]	Movable Equipment	159,337.00	0.00	159,337.00
Subgroup : [8C] Leasehold Improvements				
93-2210-01	Depreciation - Leasehold	8,386.00	0.00	8,386.00
Subtotal [8C]	Leasehold Improvements	8,386.00	0.00	8,386.00
Subgroup : [9] Rental Payments				
88-1650-01	Rental Space Expense	54,150.00	0.00	54,150.00
92-2110-01	Rent Expense	840,000.00	0.00	840,000.00
Subtotal [9]	Rental Payments	894,150.00	0.00	894,150.00
Subgroup : [10A] Real estate taxes paid by owner				
92-2310-01	Real Property Taxes	121,043.00	0.00	121,043.00
Subtotal [10A]	Real estate taxes paid by owner	121,043.00	0.00	121,043.00
Subgroup : [10C] Personal property taxes				
92-2330-01	Personal Property Taxes	17,188.00	0.00	17,188.00
Subtotal [10C]	Personal property taxes	17,188.00	0.00	17,188.00
Total [22]	Maintenance and Property	2,085,042.00	0.00	2,085,042.00
Group : [27] Interest and Insurance				
Subgroup : [12D] Other Interest Expense				
94-2220-01	Interest Expense - FME	12,565.00	0.00	12,565.00
94-2610-01	Interest Expense - LOC	3,058.00	0.00	3,058.00
Subtotal [12D]	Other Interest Expense	15,623.00	0.00	15,623.00
Subgroup : [14C3] Other				
88-3020-01	Flex Spending Insurance	2,684.00	0.00	2,684.00
88-3080-01	Elective Insurances	320.00	0.00	320.00
92-2410-01	Insurance Expense - General	67,800.00	0.00	67,800.00
Subtotal [14C3]	Other	70,804.00	0.00	70,804.00
Total [27]	Interest and Insurance	86,427.00	0.00	86,427.00
Group : [30] Statement of Revenue				
Subgroup : [1B] Medicaid room and board contractual allowance				
43-0100-01	Medicaid - Room And Board	(5,424,138.00)	0.00	(5,424,138.00)
43-0900-01	Medicaid - Contractual Ancillaries	16,868.00	0.00	16,868.00
43-0950-01	Medicaid - Contractual R&B	1,372,347.00	0.00	1,372,347.00
43-0999-01	Medicaid - Prior Year Adjustment	16,342.00	0.00	16,342.00
Subtotal [1B]	Medicaid room and board contractual allowance	(4,018,581.00)	0.00	(4,018,581.00)
Subgroup : [2B] Other states room and board contractual allowance				
41-0100-01	Private - Room And Board	(3,774,626.00)	0.00	(3,774,626.00)
41-0110-01	Private - Private Room Differential	(38,016.00)	0.00	(38,016.00)
41-0950-01	Private - Contractual R&B	6,368.00	0.00	6,368.00
46-0100-01	Contract/WComp - Room And Board	(141,752.00)	0.00	(141,752.00)
46-0900-01	Contract/WComp - Contractual Anc.	80,333.00	0.00	80,333.00
46-0950-01	Contract/WComp - Contractual R&B	(101,549.00)	0.00	(101,549.00)
46-0999-01	Contract/WComp - Prior Year Adjustm	(4,384.00)	0.00	(4,384.00)
49-5900-01	Managed Care B - Contractual Adjust	173,453.00	0.00	173,453.00
49-5950-01	Managed Care B - Sequestration	55.00	0.00	55.00
Subtotal [2B]	Other states room and board contractual allowance	(3,800,118.00)	0.00	(3,800,118.00)
Subgroup : [3B] Medicare room and board contractual allowance				
40-0100-01	Medicare A - Room And Board	(2,749,632.00)	0.00	(2,749,632.00)
40-0900-01	Medicare A - Contractual Ancillarie	2,802,784.00	0.00	2,802,784.00
40-0950-01	Medicare A - Contractual R&B	(2,067,876.00)	0.00	(2,067,876.00)
40-0975-01	Medicare A - Sequestration Adjustme	44,175.00	0.00	44,175.00
45-0100-01	Medicare Advantage - Room And Board	(349,163.00)	0.00	(349,163.00)
45-0900-01	Medicare Advantage - Contractual An	373,540.00	0.00	373,540.00
45-0950-01	Medicare Advantage - Contractual R&	(75,376.00)	0.00	(75,376.00)
45-0975-01	Medicare Advantage - Sequestration	4.00	0.00	4.00
49-5999-01	Medicare Advantage Part B Prior Year	115.00	0.00	115.00
50-0900-01	Medicare B - Contractual Adjustment	1,097,848.00	0.00	1,097,848.00
50-0950-01	Medicare B - Sequestration Adjustme	6,864.00	0.00	6,864.00
Subtotal [3B]	Medicare room and board contractual allowance	(916,717.00)	0.00	(916,717.00)
Subgroup : [5A] Prescription Drugs - Medicare				
40-0250-01	Medicare A - Pharmacy	(304,795.00)	0.00	(304,795.00)
45-0250-01	Medicare Advantage - Pharmacy	(66,347.00)	0.00	(66,347.00)
Subtotal [5A]	Prescription Drugs - Medicare	(371,142.00)	0.00	(371,142.00)
Subgroup : [5C] Prescription Drugs - Non-medicare				
41-0250-01	Private - Pharmacy	(525.00)	0.00	(525.00)
43-0250-01	Medicaid - Pharmacy	(368.00)	0.00	(368.00)
46-0250-01	Contract/WComp - Pharmacy	(4,660.00)	0.00	(4,660.00)

Subtotal [5C]	Prescription Drugs - Non-medicare	(5,553.00)	0.00	(5,553.00)
Subgroup : [6A]	Medical Supplies - Medicare			
40-0300-01	Medicare A - Oxygen	(18,800.00)	0.00	(18,800.00)
45-0300-01	Medicare Advantage - Oxygen	(1,375.00)	0.00	(1,375.00)
Subtotal [6A]	Medical Supplies - Medicare	(20,175.00)	0.00	(20,175.00)
Subgroup : [6C]	Medical Supplies - Non-medicare			
41-0300-01	Private - Oxygen	(13,975.00)	0.00	(13,975.00)
43-0300-01	Medicaid - Oxygen	(16,500.00)	0.00	(16,500.00)
46-0300-01	Contract/WComp - Oxygen	(7,625.00)	0.00	(7,625.00)
Subtotal [6C]	Medical Supplies - Non-medicare	(38,100.00)	0.00	(38,100.00)
Subgroup : [7A]	Physical Therapy - Medicare			
40-0400-01	Medicare A - Physical Therapy	(1,141,397.00)	0.00	(1,141,397.00)
45-0400-01	Medicare Advantage - Physical Thera	(147,915.00)	0.00	(147,915.00)
50-0400-01	Medicare B - Physical Therapy	(1,041,346.00)	0.00	(1,041,346.00)
Subtotal [7A]	Physical Therapy - Medicare	(2,330,658.00)	0.00	(2,330,658.00)
Subgroup : [7C]	Physical Therapy - Non-medicare			
41-0400-01	Private - Physical Therapy	(497.00)	0.00	(497.00)
46-0400-01	Contract/WComp - Physical Therapy	(37,719.00)	0.00	(37,719.00)
49-5400-01	Managed Care B - Physical Therapy	(128,548.00)	0.00	(128,548.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(166,764.00)	0.00	(166,764.00)
Subgroup : [8A]	Speech Therapy - Medicare			
40-0500-01	Medicare A - Speech Therapy	(192,540.00)	0.00	(192,540.00)
45-0500-01	Medicare Advantage - Speech Therapy	(15,920.00)	0.00	(15,920.00)
50-0500-01	Medicare B - Speech Therapy	(145,440.00)	0.00	(145,440.00)
Subtotal [8A]	Speech Therapy - Medicare	(353,900.00)	0.00	(353,900.00)
Subgroup : [8C]	Speech Therapy - Non-medicare			
46-0500-01	Contract/WComp - Speech Therapy	(195.00)	0.00	(195.00)
49-5500-01	Managed Care B - Speech Therapy	(38,805.00)	0.00	(38,805.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(39,000.00)	0.00	(39,000.00)
Subgroup : [9A]	Occupational Therapy - Medicare			
40-0450-01	Medicare A - Occupational Therapy	(1,099,020.00)	0.00	(1,099,020.00)
45-0450-01	Medicare Advantage - Occupational T	(136,565.00)	0.00	(136,565.00)
50-0450-01	Medicare B - Occupational Therapy	(836,845.00)	0.00	(836,845.00)
Subtotal [9A]	Occupational Therapy - Medicare	(2,072,430.00)	0.00	(2,072,430.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare			
41-0450-01	Private - Occupational Therapy	(1,859.00)	0.00	(1,859.00)
46-0450-01	Contract/WComp - Occupational Thera	(30,134.00)	0.00	(30,134.00)
49-5450-01	Managed Care B - Occupational Thera	(138,710.00)	0.00	(138,710.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(170,703.00)	0.00	(170,703.00)
Subgroup : [10A]	Other - Medicare			
40-0700-01	Medicare A - X-Ray	(20,660.00)	0.00	(20,660.00)
40-0850-01	Medicare A - Lab	(25,572.00)	0.00	(25,572.00)
45-0700-01	Medicare Advantage - X-Ray	(5,046.00)	0.00	(5,046.00)
45-0850-01	Medicare Advantage - Lab	(371.00)	0.00	(371.00)
50-0260-01	Medicare B - Vaccines	(3,267.00)	0.00	(3,267.00)
50-0800-01	Medicare B - Physician Care	(5,699.00)	0.00	(5,699.00)
Subtotal [10A]	Other - Medicare	(60,615.00)	0.00	(60,615.00)
Subgroup : [10B]	Other - Non-medicare			
49-5260-01	Managed Care B - Vaccines	(663.00)	0.00	(663.00)
49-5800-01	Managed Care B - Physician Care	(1,125.00)	0.00	(1,125.00)
51-5000-01	Outpatient - Part B Revenue	(617,295.00)	0.00	(617,295.00)
51-5400-01	Outpatient - Part B Sequestration	3,463.00	0.00	3,463.00
51-5500-01	Outpatient - Part B Adjustment	367,329.00	0.00	367,329.00
51-6000-01	Outpatient - Insurance Revenue	(2,072,907.00)	0.00	(2,072,907.00)
51-6500-01	Outpatient - Insurance Adjustment	1,359,968.00	0.00	1,359,968.00
51-8000-01	Outpatient - Private Revenue	(57,660.00)	0.00	(57,660.00)
51-8500-01	Outpatient - Private Adjustment	1,968.00	0.00	1,968.00
52-0500-01	Outpatient Other Contractual Allow	900.00	0.00	900.00
53-0300-01	Nurse Practitioner - Employee Health	(2,650.00)	0.00	(2,650.00)
53-0400-01	Nurse Practitioner - Emp. Discounts	4,314.00	0.00	4,314.00
53-1000-01	Nurse Practitioner CA - IP	3,862.00	0.00	3,862.00
53-2000-01	Nurse Practitioner CA - OP	600.00	0.00	600.00
54-0100-01	Contracted Therapy - Revenue	(134,479.00)	0.00	(134,479.00)
54-0200-01	Contracted Therapy - Discount	10,674.00	0.00	10,674.00
59-9055-01	Contracted Therapy Services Income	(156,355.00)	0.00	(156,355.00)
Subtotal [10B]	Other - Non-medicare	(1,290,056.00)	0.00	(1,290,056.00)
Subgroup : [15]	Interest Income			
59-9050-01	Interest Income	(192.00)	0.00	(192.00)

Subtotal [15]	Interest Income	(192.00)	0.00	(192.00)
Subgroup : [18]	Other Revenue			
52-0001-01	Athletic Training Revenue	(71,044.00)	0.00	(71,044.00)
52-0100-01	Massage Therapy Revenue	(17,160.00)	0.00	(17,160.00)
52-0200-01	Nutritionist Revenue	(840.00)	0.00	(840.00)
53-0100-01	Nurse Practioner IP Revenue	(18,961.00)	0.00	(18,961.00)
53-0200-01	Nurse Practioner OP Revenue	(9,636.00)	0.00	(9,636.00)
59-9020-01	Medical Record Copies	(813.00)	0.00	(813.00)
59-9060-01	Vending Income	(1,478.00)	0.00	(1,478.00)
59-9080-01	Misc. Income	(334,736.00)	0.00	(334,736.00)
59-9090-01	Small Balance Adjustments	(800.00)	0.00	(800.00)
88-2950-01	Miscellaneous	(7,575.00)	0.00	(7,575.00)
Subtotal [18]	Other Revenue	(463,043.00)	0.00	(463,043.00)
Total [30]	Statement of Revenue	(16,117,747.00)	0.00	(16,117,747.00)
Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
10-0100-01	Cash - Operating SI	566,022.00	0.00	566,022.00
10-0120-01	Cash - PPP Reserves Acct Checking	126,475.00	0.00	126,475.00
10-0150-01	Cash - Payroll	322,037.00	0.00	322,037.00
10-0200-01	Cash - Petty	400.00	0.00	400.00
10-0210-01	Cash - Petty Outpatient Box	200.00	0.00	200.00
10-0300-01	Cash - Jewett City Checking Health	625,004.00	0.00	625,004.00
10-0900-01	Cash - Resident Trust	30,021.00	0.00	30,021.00
Subtotal [A1]	Cash	1,670,159.00	0.00	1,670,159.00
Subgroup : [A2]	Resident A/R			
11-1000-01	A/R - Private	13,169.00	0.00	13,169.00
11-2000-01	A/R - Medicaid	191,430.00	0.00	191,430.00
11-3000-01	A/R - Medicare Part A	403,051.00	0.00	403,051.00
11-4000-01	A/R - Medicare Part B	64,515.00	0.00	64,515.00
11-5000-01	A/R - Co-Insurance Part A	214,677.00	0.00	214,677.00
11-6000-01	A/R - Co-Insurance Part B	32,823.00	0.00	32,823.00
11-7000-01	A/R - Managed Medicare	62,895.00	0.00	62,895.00
11-8000-01	A/R - Contract/Wcomp	32,971.00	0.00	32,971.00
11-9000-01	A/R - Outpatient - Part B	18,353.00	0.00	18,353.00
11-9100-01	A/R - Outpatient - Insurance	80,789.00	0.00	80,789.00
11-9300-01	A/R - Outpatient - Medicaid	494.00	0.00	494.00
11-9500-01	A/R - Outpatient - Private	9,917.00	0.00	9,917.00
12-0000-01	A/R - Allowance For Bad Debt	(22,200.00)	0.00	(22,200.00)
12-9000-01	A/R - Misc.	8,000.00	0.00	8,000.00
Subtotal [A2]	Resident A/R	1,110,884.00	0.00	1,110,884.00
Subgroup : [A4]	Inventories			
17-8180-01	Inventory	12,432.00	0.00	12,432.00
Subtotal [A4]	Inventories	12,432.00	0.00	12,432.00
Subgroup : [A5]	Prepaid Expenses			
14-1320-01	Prepaid - Insurance	104,941.00	0.00	104,941.00
14-1325-01	Prepaid-HUD	33,600.00	0.00	33,600.00
14-1350-01	Sec. 444 Tax Deposit	66,264.00	0.00	66,264.00
Subtotal [A5]	Prepaid Expenses	204,805.00	0.00	204,805.00
Subgroup : [B2]	Land Improvements			
15-2210-01	Land Improvements	531,996.00	0.00	531,996.00
16-2210-01	Accum Deprec - Land Improvements	(320,753.00)	0.00	(320,753.00)
Subtotal [B2]	Land Improvements	211,243.00	0.00	211,243.00
Subgroup : [B3]	Buildings			
15-2310-01	Buildings	1,365,862.00	0.00	1,365,862.00
15-2370-01	Building Improvements	1,829,311.00	0.00	1,829,311.00
16-2310-01	Accum Deprec - Buildings	(254,734.00)	0.00	(254,734.00)
16-2370-01	Accum Deprec - Bldg Improvements	(1,030,428.00)	0.00	(1,030,428.00)
Subtotal [B3]	Buildings	1,910,011.00	0.00	1,910,011.00
Subgroup : [B4]	Leasehold Improvements			
15-2220-01	Leasehold Improvements	385,223.00	0.00	385,223.00
16-2220-01	Accum Deprec - Leasehold Improv.	(339,684.00)	0.00	(339,684.00)
Subtotal [B4]	Leasehold Improvements	45,539.00	0.00	45,539.00
Subgroup : [B5]	Non-Movable Equipment			
15-2510-01	Non-Moveable Equipment	767,285.00	0.00	767,285.00
16-2510-01	Accum Deprec - Non-Moveable Equip	(527,459.00)	0.00	(527,459.00)
Subtotal [B5]	Non-Movable Equipment	239,826.00	0.00	239,826.00
Subgroup : [B6]	Movable Equipment			
15-2520-01	Furniture & Moveable Equipment	1,587,264.00	0.00	1,587,264.00

15-2530-01	Office Equipment	195,326.00	0.00	195,326.00
16-2520-01	Accum Deprec - Moveable Equip.	(1,418,251.00)	0.00	(1,418,251.00)
Subtotal [B6]	Movable Equipment	364,339.00	0.00	364,339.00
Subgroup : [B7] Motor Vehicles				
15-2670-01	Vehicles	60,707.00	0.00	60,707.00
16-2730-01	Accum Deprec - Vehicles	(43,141.00)	0.00	(43,141.00)
Subtotal [B7]	Motor Vehicles	17,566.00	0.00	17,566.00
Subgroup : [D1] Deferred Deposits				
18-0005-01	Deferred Costs	8,082.00	0.00	8,082.00
18-1000-01	Accumulated Amortization BSC	(8,082.00)	0.00	(8,082.00)
Subtotal [D1]	Deferred Deposits	0.00	0.00	0.00
Subgroup : [D6] Loans to Owners or Related Parties				
25-4500-01	Due To/From Landlord	5,210,444.00	0.00	5,210,444.00
25-4600-01	Due To/From Country Living At The C	1,869,448.00	0.00	1,869,448.00
25-4610-01	Due To/From CLAWC - Start up costs	80,830.00	0.00	80,830.00
25-6000-01	Due To/From Daview	72,294.00	0.00	72,294.00
25-7000-01	Due To/From Westview Villa	37,489.00	0.00	37,489.00
Subtotal [D6]	Loans to Owners or Related Parties	7,270,505.00	0.00	7,270,505.00
Total [31-32]	Assets	13,057,309.00	0.00	13,057,309.00
Group : [33-34] Liabilities				
Subgroup : [A1] Trade A/P				
20-0100-01	Accounts Payable	(362,676.00)	0.00	(362,676.00)
20-3100-01	Garnishments	(1,209.00)	0.00	(1,209.00)
Subtotal [A1]	Trade A/P	(363,885.00)	0.00	(363,885.00)
Subgroup : [A4] Accrued Payroll				
20-2000-01	Accrued Payroll	(288,580.00)	0.00	(288,580.00)
20-2100-01	Accrued Vacation	(250,999.00)	0.00	(250,999.00)
20-2200-01	Accrued Health Insurance	(449,505.00)	0.00	(449,505.00)
20-2400-01	Accrued Interest	(671.00)	0.00	(671.00)
Subtotal [A4]	Accrued Payroll	(989,755.00)	0.00	(989,755.00)
Subgroup : [A6] Accrued Payroll Taxes Payable				
20-3000-01	Accrued Taxes	(34,443.00)	0.00	(34,443.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(34,443.00)	0.00	(34,443.00)
Subgroup : [A12] Other Current Liabilities				
20-1300-01	State Unemployment - CT	(13,265.00)	0.00	(13,265.00)
20-5000-01	Deferred Revenue	(157,306.00)	0.00	(157,306.00)
20-5300-01	Resident Trust	(30,021.00)	0.00	(30,021.00)
20-5350-01	Resident Recreation Fund	(7,348.00)	0.00	(7,348.00)
20-5400-01	Provider Tax Liability	(130,208.00)	0.00	(130,208.00)
20-5500-01	Current Portion - LTD	(13,162.00)	0.00	(13,162.00)
22-0010-01	COVID-19 Relief Funds	(788,167.00)	0.00	(788,167.00)
22-0020-01	PPP Reserves Account - Loan	(1,926,100.00)	0.00	(1,926,100.00)
22-0030-01	SBA EIDL Loan	(149,406.00)	0.00	(149,406.00)
22-0030-02	SBA Loan Payable - Current portion	(494.00)	0.00	(494.00)
25-5500-01	AMFS	2,474.00	0.00	2,474.00
25-9000-01	Deferred Tax Liability	(1,245.00)	0.00	(1,245.00)
Subtotal [A12]	Other Current Liabilities	(3,214,248.00)	0.00	(3,214,248.00)
Subgroup : [B3] Loans from Owners or Related Parties				
25-2000-01	Loans - Henrietta Czermak	(6,405.00)	0.00	(6,405.00)
25-2500-01	Loans - Herbert Czermak	(3,829.00)	0.00	(3,829.00)
25-3000-01	Loans - Marvin Czermak	(18,184.00)	0.00	(18,184.00)
25-3500-01	Loans - Maurice Czermak	(24,400.00)	0.00	(24,400.00)
25-4000-01	Loans - Isabelle Katz	(24,400.00)	0.00	(24,400.00)
Subtotal [B3]	Loans from Owners or Related Parties	(77,218.00)	0.00	(77,218.00)
Subgroup : [B4] Other Long-Term Liabilities				
25-1000-01	Notes Payable - FME Loan	(329,157.00)	0.00	(329,157.00)
Subtotal [B4]	Other Long-Term Liabilities	(329,157.00)	0.00	(329,157.00)
Total [33-34]	Liabilities	(5,008,706.00)	0.00	(5,008,706.00)
Group : [35] Equity				
Subgroup : [B2] Capital Stock				
30-1000-01	Common Stock	(4,000.00)	0.00	(4,000.00)
Subtotal [B2]	Capital Stock	(4,000.00)	0.00	(4,000.00)
Subgroup : [B5] Cumulated Earnings				
30-8000-01	Retained Earnings	(7,748,532.00)	0.00	(7,748,532.00)
Subtotal [B5]	Cumulated Earnings	(7,748,532.00)	0.00	(7,748,532.00)

Total [35]	Equity	<u>(7,752,532.00)</u>	<u>0.00</u>	<u>(7,752,532.00)</u>
	NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sum of Account Groups	0.00	0.00	0.00

Tickmarks

(a)

(b)

(c)

(d)

(e)

(f)

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Provider Name: Westview Nursing Care and rehab
Provider Number: 000009001
Period Ended: 9/30/20

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE: To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion: