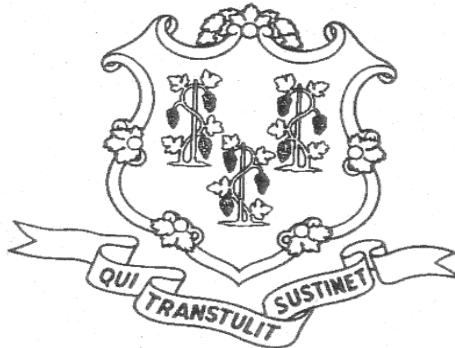


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

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 <input type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

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) Westview Nursing Care & Rehabilitation Center, Inc.	License No. 930-C	Report for Year Ended 9/30/2021	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Westview Nursing Care & Rehabilitation Center, Inc. [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, 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

Annual Report of Long-Term Care Facility

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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 10/1/2020	To 9/30/2021
Address of Facility 150 Ware Road Dayville, CT 06241				
Report Prepared By Matt Bavolack	Phone Number 203-781-9600	Date 2/7/2022		
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 9/30/2021	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 <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> (Specify) <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Supervision only (RHNS)				
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		Date Opened	Date Closed	
If this facility opened or closed during report year provide:				
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 N/A		License No.:		

General Information and Questionnaire Partners/Members

General Information and Questionnaire
Corporate Owners

Name of Facility Westview Nursing Care & Rehabilitation Cen	License No. 930-C	Report for Year Ended 9/30/2021	Page of 3A 37
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If this facility is owned or operated as a corporation, provide the following information:

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

General Information and Questionnaire

Individual Proprietorship

General Information and Questionnaire

Related Parties*

Name of Facility Westview Nursing Care & Rehabilitation Center, Inc.		License No. 930-C	Report for Year Ended 9/30/2021			Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?				<input type="radio"/> Yes	<input checked="" type="radio"/> No	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?				<input checked="" type="radio"/> Yes	<input type="radio"/> 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	903,000	903,000
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Westview Nursing Care & Rehabilitation Center,	License No. 930-C	Report for Year Ended 9/30/2021	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

General Information and Questionnaire

Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended			Page of
Westview Nursing Care & Rehabilitation Center, Inc.		930-C		9/30/2021			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	83,758	83,758
	<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"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?		<input type="radio"/>	Yes	<input checked="" type="radio"/>	No	Total ***	83,758

* 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 & Rehabili	License No. 930-C	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Annual financial audit and review; financial statements; annual corporate taxes, financial advisement	\$ 39,665
2	\$
3	\$
4	\$
	Charge for Services Provided \$ 39,665

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

Yes No | 15 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Wiggin & Dana 2 Northeastern Credit Services 3 William Revely & Associates 4 Conservatorship of CT 5 Secretary of State	Telephone Number 203-498-4400 860-871-2380 860-872-0686 860-509-6200
--	--

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

1 One Century Tower, New Haven, CT	
2 117 Hartford Turnpike, Tolland, CT 06084	
3 117 Hartford Turnpike, Tolland, CT 06084	
4	
5 Hartford, CT	

Services Provided by This Firm (*describe fully*)

1 Resident/Family Counsel	\$ 427
2 Legal Fees Associated with property acquisitions and refi.(Disallowed on Pg 28)	\$ 1,138
3 Court Fees/Return of Costs(Disallowed on Pg 28)	\$ (18)
4 Application Fee	\$ (250)
5 Permit Fee	\$ 50
	Charge for Services Provided \$ 1,347

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

Yes No | 15 1e

Schedule of Resident Statistics

Name of Facility Westview Nursing Care & Rehabilitation Center, Inc.			License No. 930-C			Report for Year Ended 9/30/2021					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					103	103						
A. On last day of PREVIOUS report period	103	103										
B. On last day of THIS report period	103	103							103	103		
2. Number of Residents					94	94						
A. As of midnight of PREVIOUS report period	94	94										
B. As of midnight of THIS report period	95	95							95	95		
3. Total Number of Days Care Provided During Period					6,765	6,765			2,287	2,287		
A. Medicare	9,052	9,052										
B. Medicaid (Conn.)	12,509	12,509			9,075	9,075			3,434	3,434		
C. Medicaid (other states)												
D. Private Pay	9,774	9,774			6,945	6,945			2,829	2,829		
E. State SSI for RCH												
F. Other (Specify) Managed Care	1,896	1,896			1,509	1,509			387	387		
G. Total Care Days During Period (3A thru F)	33,231	33,231			24,294	24,294			8,937	8,937		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days	124	124			70	70			54	54		
5. Total Resident Days (3G + 4A + 4B)	33,355	33,355			24,364	24,364			8,991	8,991		

Schedule of Resident Statistics (Cont'd)

Name of Facility Westview Nursing Care & Rehabilitation Cen	License No. 930-C	Report for Year Ended 9/30/2021	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?

 Yes No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)		
				(1)	(2)	(3)	(1)	(2)	(3)					

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.

1st change	Change in Resident Days			CCNH	RHNS	(Specify)
	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)
2nd change						
3rd change						
4th change						

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	21	40		34				
Per Diem Rate								
a. One bed rm.	Various	299.00		365.00				
b. Two bed rms.	Various	299.00		385.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B		TOTAL	CCNH	RHNS	(Specify)
		6,047	6,047		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments		9	9		
C. Other		16,079	16,079		
D. Total Physical Therapy Treatments		22,135	22,135		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B		698	698		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other		1,278	1,278		
D. Total Speech Therapy Treatments		1,976	1,976		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B		3,215	3,215		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments		9	9		
C. Other		9,211	9,211		
D. Total Occupational Therapy Treatments		12,435	12,435		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
Westview Nursing Care & Rehabilitation Center, Inc.	930-C	9/30/2021		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)	138,149	2,120			
2. Administrator(s) (Complete also Sec. III of Schedule A1)	230,377	2,294			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	628,086	20,249			
5. Dietary Service					
a. Head Dietitian	36,242	825			
b. Food Service Supervisor	87,932	2,262			
c. Dietary Workers	390,249	21,777			
6. Housekeeping Service					
a. Head Housekeeper	15,162	876			
b. Other Housekeeping Workers	172,261	11,087			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	122,415	2,240			
b. Other Maintenance Workers	199,655	10,485			
8. Laundry Service					
a. Supervisor	63,303	2,592			
b. Other Laundry Workers	128,930	7,800			
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	123,986	2,120			
b. RN					
1. Direct Care	1,631,403	28,813			
2. Administrative**	142,320	3,594			
c. LPN					
1. Direct Care	842,159	27,015			
2. Administrative**					
d. Aides and Attendants	2,119,882	104,639			
e. Physical Therapists	1,049,460	31,371			
f. Speech Therapists	125,999	2,564			
g. Occupational Therapists	488,063	14,274			
h. Recreation Workers	142,698	6,151			
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	166,321	3,928			
n. Marketing	42,265	1,720			
o. Other (Specify)					
See Attached Schedule	912,031	45,147			
<i>A-13. Total Salary Expenditures</i>	9,999,348	355,943			

* 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	\$ 82,137	4,157				
Wages - Adm. Therapy Asst.	\$ 12,239	601				
Wages - Sports Adm. Assistant	\$ 87,795	4,727				
Wages - Admissions Coordinator	\$ 87,431	2,879				
Wages - Executive Director(Disallowed)	\$ 87,187	2,200				
Wages - Administrative Asst.(Disallowed)	\$ 44,211	2,155				
Wages - Dir. of ALSA(Disallowed)	\$ (205)	-				
Wages - Nursing Supervisor(Disallowed)	\$ 13,110	1,027				
Wages - Personal Care Asst.(Disallowed)	\$ 10,863	663				
Wages - Dietary Staff(Disallowed)	\$ 250,450	13,002				
Wages - Support Serv. Supervisor(Disallowed)	\$ 53,603	2,237				
Wages - Support Services Asst.(Disallowed)	\$ 142,073	8,943				
Wages - Concierge Associate(Disallowed)	\$ 41,137	2,557				
Total	\$ 912,031	45,147	\$ -	-	\$ -	-

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 Westview Nursing Care & Rehabilitation Center, Inc.			License No. 930-C		Report for Year Ended 9/30/2021			Page 11	of 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	138,149			Non-Discriminatory	Comptroller	2,120	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.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

**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		9/30/2021			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	230,377			Non-Discriminatory	Administrator	2,294	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended		Page	of
	930-C	9/30/2021		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					
4. Podiatrist					
5. Physical Therapy					
a. Resident Care					
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	41,246	218			
b. Utilization Review (Title 18 and 19 only) monthly meeting					
c. Resident Care**					
d. Administrative Services facility					
1. Infection Control Committee (Quarterly meetings)					
2. Pharmaceutical Committee (Quarterly meetings)					
3. Staff Development Committee (Once annually)					
e. Other (Specify)					
9. Speech Therapist					
a. Resident Care					
b. Other					
10. Occupational Therapist					
a. Resident Care					
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care					
2. Administrative***					
b. LPN					
1. Direct Care					
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify)					
See Attached Schedule					
B-13 Total Fees Paid in Lieu of Salaries	41,246	218			

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

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

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

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

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitation Center,	930-C	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 124,019	124,019		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 148,092	148,092		
4. Social Security (F.I.C.A.)	\$ 739,107	739,107		
5. Health Insurance	\$ 934,340	934,340		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 16,611	16,611		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 231,726	231,726		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 15,809	15,809		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 16,592	16,592		
d. Accounting and Auditing	\$ 39,665	39,665		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 1,347	1,347		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$ 15,856	15,856		
g. Office Supplies	\$ 33,220	33,220		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 33,560	33,560		
2. Cellular Phones	\$ 6,265	6,265		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 222	222		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 478,289	478,289		
Subtotal	\$ 2,834,720	2,834,720		

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

(Carry Subtotals forward to next page)

***** DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Total	\$ -	\$ -	\$ -

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

Name of Facility Westview Nursing Care & Rehabilitation Center, Inc.	License No. 930-C	Report for Year Ended 9/30/2021		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>		2,834,720	2,834,720		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 2,596	2,596			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 16,412	16,412			
4. Employee Travel	\$				
5. Education Expenses Related to Seminars and Conventions	\$ 14,027	14,027			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 26,323	26,323			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 51,346	51,346			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 131,039	131,039			
4. Fund-Raising***	\$				
5. Medical Records	\$ 1,719	1,719			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 6,246	6,246			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 4,666	4,666			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 380	380			
9. Subscriptions	\$ 5,310	5,310			
10. Contributions*** See Attached Schedule	\$ 12,200	12,200			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 107,516	107,516			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 100,821	100,821			
<i>C-14 Total Administrative & General Expenditures</i>	\$ 3,315,321	3,315,321			

* 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 - COVID	\$ 1,259		
Community Education - Advertising	\$ 129,780		
Total Other Advertising	\$ 131,039	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF	\$ 4,450		
ALTCFM	\$ 85		
AANAC	\$ 131		
Total Dues	\$ 4,666	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Donations	\$ 12,200		
Total Contributions	\$ 12,200	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Employee Discount(Disallowed on Pg 28a)	\$ 205		
Business Expense - Owner(Disallowed on Pg 28a)	\$ 9,120		
Licenses Expense	\$ 1,184		
Bank Charges	\$ 44,835		
Sitter Expense(Disallowed)	\$ 2,554		
A&G Supplies - COVID	\$ 224		
A&G Expenses - CLAWC(Disallowed on Pg 28a)	\$ 41,774		
Tuition Reimbursement	\$ 925		
Total Other Administrative and General	\$ 100,821	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility Westview Nursing Care & Rehabilitation	License No. 930-C	Report for Year Ended 9/30/2021	Page 17 37 of
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitation Center, Inc.	930-C	9/30/2021	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 291,504	291,504		
2. Non-Food Supplies	\$ 54,477	54,477		
3. Other (Specify) _____	\$ 50,237	50,237		
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	\$			
c. Other (Specify) _____ Other Dietary Supplies	\$			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 396,218	396,218		
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 9/30/2021		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. \$	26,021	26,021	
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 (Specify)	\$	21,934	21,934	
Supplies/COVID Supplies/CLAWC Supplies(Disallowed)				
3D. Total Laundry Expenditures (3a + b + c)	\$	47,955	47,955	
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
		9/30/2021		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 80,097	80,097		
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
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)	\$	80,097	80,097		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Pharmacy	\$	272,114	272,114		
b. Medicine Cabinet Drugs	\$				
c. Medical and Therapeutic Supplies	\$	150,247	150,247		
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	5,279	5,279		
f. X-rays and Related Radiological Procedures***	\$	22,944	22,944		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	28,319	28,319		
i. Recreation	\$	14,114	14,114		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (<i>Specify</i>)**** See Attached Schedule	\$	225,634	225,634		
5M. Total Resident Care Expenditures (5a - 5j)	\$	718,651	718,651		

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

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

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

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

Schedule of Other Resident Care

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

* 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 Westview Nursing Care & Rehabilitation Cent	License No. 930-C	Report for Year Ended 9/30/2021			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	101,967	101,967			
b. Heat	\$	77,823	77,823			
c. Light & Power	\$	117,822	117,822			
d. Water	\$	43,738	43,738			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	83,758	83,758			
f. Other (<i>itemize</i>)	\$	182,297	182,297			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	607,405	607,405			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$	55,258	55,258			
b. Building & Building Improvements	\$	248,216	248,216			
c. Non-Movable Equipment	\$	33,830	33,830			
d. Movable Equipment	\$	169,324	169,324			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	506,629	506,629			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	8,386	8,386			
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	8,386	8,386			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	903,000	903,000			
10. Property Taxes						
a. Real estate taxes paid by owner	\$	122,812	122,812			
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$	19,359	19,359			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	1,560,186	1,560,186			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
Trash Removal	\$ 31,724		
Security Expense	\$ 1,799		
Equipment Rentals	\$ 390		
Termite & Pest Control	\$ 1,120		
Supplies - Maintenance	\$ 33,410		
Plant Operations Purchased Services	\$ 12,458		
Minor Furnishings & Equipment	\$ 31,599		
Minor Furnishing & Equip. - COVID	\$ 5,447		
Maintenance Expenses - CLAWC(Disallowed on Pg 29a)	\$ 12,114		
Utilities Expense - CLAWC(Disallowed on Pg 29a)	\$ 52,236		
Total Other Repairs and Maintenance	\$ 182,297	\$ -	\$ -

Depreciation Schedule

Name of Facility Westview Nursing Care & Rehabilitation Center, Inc.				License No. 930-C			Report for Year Ended 9/30/2021				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				559,756		559,756	320,753	S/L	Various	53,506				
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)				17,524		17,524		S/L	Various	1,752				
A-4. Subtotal														
B. Building and Building Improvements														
1. Acquired prior to this report period				3,375,504		3,375,504	1,616,459	S/L	Various	241,072				
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)				59,882		59,882		S/L	Various	7,144				
B-4. Subtotal														
C. Non-Movable Equipment														
1. Acquired prior to this report period				767,284		767,284	527,459	S/L	Various	33,326				
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)				5,040		5,040		S/L	Various	504				
C-4. Subtotal														
	Is a mileage logbook maintained?		Date of Acquisition											
	Yes	No	Month	Year	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			
D. Movable Equipment														
1. Motor Vehicles (Specify name, model and year of each vehicle)			12	2015	6,567		6,567	6,238	S/L	5	329			
a. Plow Truck														
b. Golf Cart			9	2016	4,928		4,928	4,025	S/L	5	903			
c. Truck Downpayments			11	2019	20,000		20,000	4,000	S/L	5	4,000			
d.														
2. Movable Equipment														
a. Acquired prior to this report period			Var	Var	1,782,589		1,782,589	1,418,250	S/L	Various	153,371			
b. Disposals (attach schedule)														
c. Acquired during this report period (attach schedule)			Var	Var	51,013		51,013		S/L	Various	10,721			
D-3. Subtotal												169,324		
E. Total Depreciation												506,629		

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
9/30/2021	Paved Parking Lot	\$ 8,750	10	\$ 875
9/30/2021	Landscaping and Tree removal	\$ 8,774	10	\$ 877
Total additions for Land Improvements		\$ 17,524		\$ 1,752 *
Deletions:				
Total deletions for Land Improvements		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
9/30/2021	Water Supply Tank	\$ 2,131	10	\$ 213
9/30/2021	Door Locks for PR & Fiscal Offices	\$ 1,557	10	\$ 156
9/30/2021	Door Edge Protectors	\$ 1,237	5	\$ 247
9/30/2021	Auto Door Unit	\$ 5,849	5	\$ 1,170
9/30/2021	2 Mini split units	\$ 22,358	10	\$ 2,236
9/30/2021	Laundry Room Pipe	\$ 1,127	10	\$ 113
9/30/2021	Compressor	\$ 2,986	10	\$ 299
9/30/2021	AC unit in server room	\$ 4,472	5	\$ 894
9/30/2021	Greeting & Waiting Room	\$ 12,481	10	\$ 1,248
9/30/2021	Loading dock repair	\$ 5,684	10	\$ 568
Total additions for Building Improvements		\$ 59,882		\$ 7,144 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B3

Schedule of Non-Movable Equipment Acquired during this report period

Total additions for Non-Movable Equipment	\$ 5,040	\$ 504	*
Deletions:			
Total deletions for Non-Movable Equipment	\$ -	\$ -	**

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
9/30/2021	Carpeted portable staging	\$ 2,544	5	\$ 509
9/30/2021	Oxygen Concentrators	\$ 3,455	5	\$ 691
9/30/2021	4 vitals towers	\$ 19,218	10	\$ 1,922
9/30/2021	Wifi components/tower	\$ 1,073	3	\$ 358
9/30/2021	carpet extractor	\$ 1,648	5	\$ 330
9/30/2021	Spot monitors & basket stands	\$ 9,431	3	\$ 3,144
9/30/2021	Visitation booth sound system	\$ 2,484	5	\$ 497
9/30/2021	Computer/monitor	\$ 1,363	3	\$ 454
9/30/2021	Macbook	\$ 1,116	3	\$ 372
9/30/2021	3 Micro PCs for timeclocks	\$ 1,377	3	\$ 459
9/30/2021	Monitors for touchscreens	\$ 933	3	\$ 311
9/30/2021	Iron on clothing labeler	\$ 2,015	5	\$ 403
9/30/2021	blinds for resident rooms	\$ 1,345	5	\$ 269
9/30/2021	computers/hardware	\$ 3,011	3	\$ 1,004
Total additions for Movable Equipment		\$ 51,013		\$ 10,721 *
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:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Westview Nursing Care & Rehabilitation Center, Inc.			License No. 930-C		Report for Year Ended 9/30/2021			Page 24	of 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.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var		385,223	331,298	S/L	Var	8,386	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									8,386
D. Total Amortization									8,386

* 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.

Westview Nursing Care & Rehab

Depreciation Schedule

September 30, 2021

Property

	Date Acquired	Hist. Costs	Cost to Be Deprec	Method	Life**	2020 Accum	[a] 2021 Deprc	[a] 2021 Accum	NBV
Land Improvements									
Acquired prior 2021	Various	559,756	559,756	S/L	Var	320,753	53,506	374,259	185,497
2021 Additions									
Paved Parking Lot	9/30/2021	8,750	8,750	S/L	10	-	875	875	7,875
Landscaping & Tree Removal	9/30/2021	8,774	8,774	S/L	10	-	877	877	7,897
	Total	<u>577,280</u>	<u>577,280</u>			<u>320,753</u>	<u>55,258</u>	<u>376,011</u>	<u>201,269</u>
Building and Building Improvements									
Acquired prior 2021	Various	3,375,504	3,375,504	SL	Var	1,616,459	241,072	1,857,531	1,517,973
2021 Additions									
Water Supply Tank	9/30/2021	2,131	2,131	S/L	10	-	213	213	1,918
Door Locks for PR & Fiscal Offices	9/30/2021	1,557	1,557	S/L	10	-	156	156	1,401
Door Edge Protectors	9/30/2021	1,237	1,237	S/L	5	-	247	247	990
Auto Door Unit	9/30/2021	5,849	5,849	S/L	5	-	1,170	1,170	4,679
2 Mini split units	9/30/2021	22,358	22,358	S/L	10	-	2,236	2,236	20,122
Laundry Room Pipe	9/30/2021	1,127	1,127	S/L	10	-	113	113	1,014
Compressor	9/30/2021	2,986	2,986	S/L	10	-	299	299	2,687
AC unit in server room	9/30/2021	4,472	4,472	S/L	5	-	894	894	3,578
Greeting & Waiting Room	9/30/2021	12,481	12,481	S/L	10	-	1,248	1,248	11,233
Loading dock repair	9/30/2021	5,684	5,684	S/L	10	-	568	568	5,116
	Total	<u>3,435,386</u>	<u>3,435,386</u>			<u>1,616,459</u>	<u>248,216</u>	<u>1,864,675</u>	<u>1,570,711</u>
Non-Movable Equipment									
Acquired prior 2021	Various	767,284	767,284	SL	Var	527,459	33,326	560,785	206,499
2021 Additions									
Trunnion & Bearings on Dryer	9/30/2021	1,507	1,507	S/L	10	-	151	151	1,356
Dryer Motor	9/30/2021	3,533	3,533	SL	10	-	353	353	3,180
	Total	<u>772,324</u>	<u>772,324</u>			<u>527,459</u>	<u>33,830</u>	<u>561,289</u>	<u>211,035</u>
Movable Equipment									
Acquired prior 2021	Various	1,782,589	1,782,589	SL	Var	1,418,250	153,371	1,571,621	210,968
2021 Additions									
Carpeted portable staging	9/30/2021	2,544	2,544	SL	5	-	509	509	2,035
Oxygen Concentrators	9/30/2021	3,455	3,455	SL	5	-	691	691	2,764
4 vitals towers	9/30/2021	19,218	19,218	SL	10	-	1,922	1,922	17,296
Wifi components/tower	9/30/2021	1,073	1,073	SL	3	-	358	358	715
carpet extractor	9/30/2021	1,648	1,648	SL	5	-	330	330	1,318
Spot monitors & basket stands	9/30/2021	9,431	9,431	SL	3	-	3,144	3,144	6,287
Visitation booth sound system	9/30/2021	2,484	2,484	SL	5	-	497	497	1,987
Computer/monitor	9/30/2021	1,363	1,363	SL	3	-	454	454	909
Macbook	9/30/2021	1,116	1,116	SL	3	-	372	372	744
3 Micro PCs for timeclocks	9/30/2021	1,377	1,377	SL	3	-	459	459	918
Monitors for touchscreens	9/30/2021	933	933	SL	3	-	311	311	622
Iron on clothing labeler	9/30/2021	2,015	2,015	SL	5	-	403	403	1,612
blinds for resident rooms	9/30/2021	1,345	1,345	SL	5	-	269	269	1,076
computers/hardware	9/30/2021	3,011	3,011	SL	3	-	1,004	1,004	2,007
	Total	<u>1,833,602</u>	<u>1,833,602</u>			<u>1,418,250</u>	<u>164,092</u>	<u>1,582,342</u>	<u>251,260</u>
Leasehold Improvements									
Acquired prior 2021	Various	385,223	385,223	S/L	Var	331,298	8,386	339,684	45,539
	Total	<u>385,223</u>	<u>385,223</u>			<u>331,298</u>	<u>8,386</u>	<u>339,684</u>	<u>45,539</u>
Motor Vehicles									
Plow Truck	12/31/2015	6,567	6,567	S/L	5	6,238	329	6,567	-
Golf Cart	9/30/2016	4,928	4,928	S/L	5	4,025	903	4,928	-
Truck Downpayments	11/30/2019	20,000	20,000	S/L	5	4,000	4,000	8,000	12,000
	Total	<u>31,495</u>	<u>31,495</u>			<u>14,263</u>	<u>5,232</u>	<u>19,495</u>	<u>12,000</u>
	Grand Total	<u>7,035,310</u>	<u>7,035,310</u>			<u>4,228,482</u>	<u>515,015</u>	<u>4,743,497</u>	<u>2,291,813</u>
	Assets per Trial balance	<u>6,856,433</u>	<u>6,856,433</u>			<u>(4,442,242)</u>	<u>507,792</u>	<u>(4,442,242)</u>	<u>2,414,191</u>
	Variance	178,877	178,877			(213,760)	7,223	301,255	(122,378)
							[c]		[b]
	Page 31,Line B9	(122,378)	[b]						
	Page 36, Line F1	7,223	[c]						

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

Name of Facility Westview Nursing Care & Rehabilitati	License No. 930-C	Report for Year Ended 9/30/2021	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility
or leased from a Related Party?*

Yes

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 4th Mortgage

1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				

Complete if Mortgage was Refinanced

During Current Cost Year

g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

Part C - Arms-Length Leases for Real Property Improvements Only

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility	License No.	Report for Year Ended 9/30/2021			Page 26	of 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
		9/30/2021			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)		\$	16,198	16,198		
Various Interest Expenses						
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	16,198	16,198		
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)		\$	76,646	76,646		
General Insurance						
14d. Total Insurance Expenditures (14a + b + c)		\$	76,646	76,646		
15. Total All Expenditures (A-13 thru C-14)		\$	16,859,271	16,859,271		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended		Page of	
Item No.	Page No.	Line No.		930-C	9/30/2021	28 37	
			Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.	10	a12e	Outpatient Service Costs	\$ 132,097	132,097		
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 486,935	486,935		
4.			Other - See attached Schedule	\$ 684,694	684,694		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 16,592	16,592		
10.			Accounting	\$			
10a.			Legal	\$ 1,120	1,120		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 4,825	4,825		
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.	16	6	Automobile Expense (e.g. personal use)	\$ 15,720	15,720		
18.	16	m3	Unallowable Advertising *	\$ 129,780	129,780		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 12,200	12,200		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 202,497	202,497		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$ 1,686,460	\$ 1,686,460			

* 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	12o	Wages - Executive Director	\$ 87,187		
10	12o	Wages - Administrative Asst.	\$ 44,211		
10	12o	Wages - Dir. of ALSA	\$ (205)		
10	12o	Wages - Nursing Supervisor	\$ 13,110		
10	12o	Wages - Personal Care Asst.	\$ 10,863		
10	12o	Wages - Dietary Staff	\$ 250,450		
10	12o	Wages - Support Serv. Supervisor	\$ 53,603		
10	12o	Wages - Support Services Asst.	\$ 142,073		
10	12o	Wages - Concierge Associate	\$ 41,137		
10	12m	Marketing Salary	\$ 42,265		
Total Other Salaries Adjustment			\$ 684,694	\$ -	\$ -

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)
Var	Var	A&G Overhead Disallowance(See Attachment)	\$ 36,560		
15	Var	Marketing Related Benefits(See Attachment)	\$ 9,273		
15	Var	Country Living Related Benefits	\$ 48,769		
16	m13	A&G Expenses - CLAWC	\$ 41,774		
16	m8	Other Membership Fees(Disallowed)	\$ 428		
16	m8a	Chamber Dues	\$ 380		
16	m13	Business Expense - Owner	\$ 9,120		
16	m13	Sitter Expense	\$ 2,554		
18	2A3	Dietary Expenses - CLAWC	\$ 48,048		
19	3C	Laundry/Hspg Expense -CLAWC	\$ 5,386		
16	m13	Employee Discount(Disallowed on Pg 28a)	\$ 205		
Total Other A&G Adjustments			\$ 202,497	\$ -	\$ -

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	9/30/2021		29 37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 1,686,460	1,686,460		
			Page 20 - Resident Care Supplies***				
27.	20	5a2	Prescription Drugs	\$ 272,114	272,114		
28.	20	5d	Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 22,944	22,944		
30.	20	5h	Laboratory	\$ 28,319	28,319		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 5,279	5,279		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 31,109	31,109		
			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.	27	14c3	Property Insurance	\$ 5,300	5,300		
			Other - Miscellaneous				
42.			Other - Indirect	\$ 64,350	64,350		
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 7,436	7,436		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 6,133	6,133		
			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)	\$ 2,129,444	2,129,444		

*** 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	\$ 22,110		
20	5L	IV - Medicare Advantage	\$ 963		
20	5L	IV - House Stock	\$ 4,054		
20	5L	Therapy Supplies	\$ 871		
20	5L	OP Aquatics & Land Supplies	\$ 412		
20	5i	Activity Expense - CLAWC	\$ 473		
20	5L	Nursing Expenses - CLAWC	\$ 2,226		
Total Other Ancillary Costs			\$ 31,109	\$ -	\$ -

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			\$ -	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

**Westview Nursing Care and rehab
Disallowance Schedule for Cell Phones
September 30, 2021**

Pg. 28c

	<u>Amount</u>
Total Cell Phone Expense	6,265 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	12
Allowable Per Year	<hr/> 1,440
Percentage of Year (365 Days / 365 Days)	<hr/> 100%
Total Allowable Cost	<hr/> \$ 1,440
 Disallowed Cell Phone (Page 28, Line 12)	 <hr/> <u>\$ 4,825</u>

CT Nursing Homes
Cell Phone Disallowance Parameters

<u>Beds</u>	<u>No. of Phones</u>	<u>Allowable Per Month</u>	<u>Total Allowable</u>
1-100	3	\$ 30	\$ 1,080
101-200	4	\$ 30	\$ 1,440
201-300	5	\$ 30	\$ 1,800
301-400	6	\$ 30	\$ 2,160

Marketing Benefits Disallowance

Marketing Salary	42,265	Page 10
Total Salaries	9,999,348	TB Linked
Percent to Total Salaries	0.42%	

Total Benefits (Pg 15, Line 1a3 - 1a6) 2,193,895 [TB Linked](#)

Marketing Benefits Disallowed **9,273** [Page 28 attachment](#)

Building Sq. ft.	62,068	Total All Treatments	36,546
		Total Outpatient Trmt	9,276

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	Outpatient
PT	13,094	9,041
OT	12,290	90
ST	1,886	145
Total Therapies	27,270	9,276

Therapy Salaries: Disallowance

	Amount Per TB	Out Patient %	Amount to be Disallowed
Outpatient Physical Therapy	113,347	97.47%	(113,347)
Outpatient Occupational Therapy	1,128	0.97%	(1,128)
Outpatient Speech Therapy	1,818	1.56%	(1,818)
Total	116,293		(116,293) 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
Housekeeping Salaries	187,423	6.91%	(12,960)	Total Fringes 2,193,895
Housekeeping Fringes	1,128	6.91%	(2,844)	Total Payroll 9,999,348
Total	228,544		(15,804) See Page 28 Line 1	Fringe Percentage 22%

A&G: Overhead Disallowance

	Amount Per TB	Out Patient %	Amount to be Disallowed
R&M Salaries	199,655	6.91%	(13,806)
R&M Fringes	48,805	6.91%	(3,029)
Repairs and Maintenance - Supplies	33,410	6.91%	(2,310)
Heat	77,823	6.91%	(5,381)
Light and Power	117,822	6.91%	(8,147)
Water	43,738	6.91%	(3,024)
Contracted Maintenance	12,458	6.91%	(861)
Total	528,711		(36,560) See page 28 Line 23

Capital: Building Insurance Disallowance

Property Insurance	76,646	6.91%	(5,300)
Total	76,646		(5,300) See page 29 Line 41

Direct: Supplies Related to Therapies

Housekeeping Supplies/ P/S	65,419	6.91%	(4,524)
Operational Therapy Supplies-OP	1,283	100.00%	(1,283)
Operational Therapy Supplies-IP	4,720	6.91%	(326)
Total	71,422		(6,133) See page 29 Line 34

(132,097) Total Page 28 Line 1 Disallowance
 (36,560) Total Page 28 Line 23 Disallowance
 (6,133) Total Page 29 Line 34 Disallowance
 (5,300) Total Page 29 Line 41 Disallowance
 (180,090)

F. Statement of Revenue

Name of Facility Westview Nursing Care & Rehabilitation	License No. 930-C	Report for Year Ended 9/30/2021			Page 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 **	\$	3,407,896	3,407,896		
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$	3,421,478	3,421,478		
3. a. Medicare Residents (<i>all inclusive</i>)	\$				
b. Medicare Room and Board Contractual Allowance **	\$	2,594,828	2,594,828		
4. a. Private-Pay Residents and Other	\$				
b. Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$	408,548	408,548		
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$	1,768	1,768		
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$	43,375	43,375		
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$	46,850	46,850		
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$	1,672,430	1,672,430		
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$	158,858	158,858		
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$	356,790	356,790		
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$	60,575	60,575		
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$	1,661,191	1,661,191		
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$	159,859	159,859		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$	92,621	92,621		
b. Other (<i>Specify</i>) - Non-Medicare	\$	867,988	867,988		
III. Total Resident Revenue (Section I. thru Section II.)	\$	14,955,055	14,955,055		
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>)	\$	2,964	2,964		
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$	233,095	233,095		
V. Total Other Revenue (1 thru 8)	\$	236,059	236,059		
VI. Total All Revenue (III +V)	\$	15,191,114	15,191,114		

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

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

Schedule of Other Resident Revenue - Medicare**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	X-Ray Medicare A	\$ 24,436		
30 II 6a	Lab Medicare A	\$ 31,953		
30 II 6a	X Ray Medicare Advantage	\$ 4,093		
30 II 6a	Lab Medicare Advantage	\$ 2,271		
30 II 6a	Medicare B Vaccines	\$ 2,036		
30 II 6a	Medicare A - IV Therapy	\$ 27,832		
Total Other Resident Revenue - Medicare		\$ 92,621	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Medicare A - Medical Supplies	\$ (123)		
30 II 6b	Medicaid - IV Therapy	\$ 2,683		
30 II 6b	Medicare Advantage - IV Therapy	\$ 493		
30 II 6b	Managed Care B - Vaccines	\$ 219		
30 II 6b	Managed Care B - Physician Care	\$ 1,425		
30 II 6b	Outpatient - Part B Revenue	\$ 541,619		
30 II 6b	Outpatient - Part B Sequestration	\$ -		
30 II 6b	Outpatient - Part B Adjustment	\$ (310,457)		
30 II 6b	Outpatient - Insurance Revenue	\$ 1,894,739		
30 II 6b	Outpatient - Insurance Adjustment	\$ (1,252,572)		
30 II 6b	Outpatient - Private Revenue	\$ 3,266		
30 II 6b	Outpatient - Private Adjustment	\$ (1,035)		
30 II 6b	Outpatient Other Contractual Allow	\$ (1,309)		
30 II 6b	Nurse Practitioner - Employee Health	\$ 5,425		
30 II 6b	Nurse Practitioner - Emp. Discounts	\$ (7,049)		
30 II 6b	Nurse Practitioner CA - IP	\$ (5,557)		
30 II 6b	Nurse Practitioner CA - OP	\$ (3,779)		
Total Other Resident Revenue		\$ 867,988	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest Income	N/A	\$ 2,964		
Total Interest Income		\$ 2,964	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Athletic Training Revenue	\$ 98,672		
30 IV 8	Massage Therapy Revenue	\$ 34,548		
30 IV 8	Nutritionist Revenue	\$ 540		
30 IV 8	Nurse Practitioner IP Revenue	\$ 23,604		
30 IV 8	Nurse Practitioner OP Revenue	\$ 11,062		
30 IV 8	Medical Record Copies(Disallowed)	\$ 334		
30 IV 8	Reversal of PY Legal Fees	\$ 251		
30 IV 8	Vending Income(Disallowed)	\$ 1,942		
30 IV 8	Nursing Class Revenue	\$ (293)		
30 IV 8	Small Balance Adjustments	\$ (330)		
30 IV 8	Cable/TV/Phone(Disallowed)	\$ 5,160		
30 IV 8	Insurance Pay-out for a Totaled Company Vehicle	\$ 57,605		
Total Other Revenue		\$ 233,095	\$ -	\$ -

G. Balance Sheet

Name of Facility Westview Nursing Care & Rehabilitation	License No. 930-C	Report for Year Ended 9/30/2021	Page 31	of 37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$ 1,055,603	
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$ 1,140,801	
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$ 9,343	
4. Inventories			\$ 12,432	
5. Prepaid Expenses			\$ 288,547	
a. Insurance		133,278		
b. HUD		70,855		
c. Tax Deposit		84,414		
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)			\$ 2,506,726	
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	577,280	\$ 201,269	
	Accum. Depreciation	376,011	Net	
3. Buildings	*Historical Cost	3,435,386	\$ 1,570,711	
	Accum. Depreciation	1,864,675	Net	
4. Leasehold Improvements	*Historical Cost	385,223	\$ 45,539	
	Accum. Depreciation	339,684	Net	
5. Non-Movable Equipment	*Historical Cost	772,324	\$ 211,035	
	Accum. Depreciation	561,289	Net	
6. Movable Equipment	*Historical Cost	1,833,602	\$ 251,260	
	Accum. Depreciation	1,582,342	Net	
7. Motor Vehicles	*Historical Cost	31,495	\$ 12,000	
	Accum. Depreciation	19,495	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$ 122,378	
F/S vs C/R NBV		122,378		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$ 2,414,191	

* 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

Schedule of Other Assets Page 32 Line D7

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	Federal Withholding	\$ 4,779
33	A12	State Withholding - CT	\$ (1,034)
33	A12	State Unemployment - CT	\$ 88,204
33	A12	FICA	\$ 10,464
33	A12	State FMLA - CT	\$ 13,675
33	A12	Deferred Revenue	\$ 157,306
33	A12	Resident Refunds	\$ (13,893)
33	A12	Resident Trust	\$ 37,127
33	A12	Resident Recreation Fund	\$ 8,315
33	A12	Provider Tax Liability	\$ 134,222
33	A12	Current Portion - LTD	\$ 13,162
33	A12	COVID-19 Relief Funds	\$ 861,941
33	A12	PPP Reserves Account - Loan	\$ 3,896,105
33	A12	SBA EIDL Loan	\$ 149,900
33	A12	SBA Loan Payable - Current portion	\$ -
33	A12	AMFS	\$ (2,624)
33	A12	Deferred Tax Liability	\$ (20,765)
Total Other Current Liabilities (Itemize)			\$ 5,336,884

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	9/30/2021	32 37
Account			Amount
Total Brought Forward:			\$ 4,920,917
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			\$ (33,600)
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>)			\$ 8,795,436
Name and Address	Amount	Loan Date	
Due To/From Landlord, Country Living, CLAWC, Daview, Westview Villa	8,795,436	Var	
7. Other Assets (<i>itemize</i>)			\$
See Schedule			
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 8,761,836
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 13,682,753

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

G. Balance Sheet (cont'd)

Name of Facility Westview Nursing Care & Rehabilitation Center	License No. 930-C	Report for Year Ended 9/30/2021	Page 33	of 37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 514,950
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>)				\$ 836,898
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$
6. Accrued Payroll Taxes Payable				\$ 11,793
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>)				\$ 5,336,884
See Schedule				
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 6,700,525

* 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 Cen	License No. 930-C	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount
Total Brought Forward:				6,700,525
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>)				\$ 316,102
FME Loan	316,102			
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 393,320
C. Total All Liabilities (Lines A-13 + B-5)				\$ 7,093,845

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

Name of Facility Westview Nursing Care & Rehabilitation	License No. 930-C	Report for Year Ended 9/30/2021	Page 35	of 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				\$ 8,245,842
6. Gain or Loss for Period		10/1/2020	thru	9/30/2021 \$ (1,660,934)
7. Total Net Worth				\$ 6,588,908
C. Total Reserves and Net Worth				\$ 6,588,908
D. Total Liabilities, Reserves, and Net Worth				\$ 13,682,753

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Westview Nursing Care & Rehabilitation	930-C	9/30/2021	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2020				\$ 8,048,603		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 15,191,114		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 16,852,048		
D. Net Income or Deficit				\$ (1,660,934)		
E. Balance				\$ 6,387,669		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Expenses Per Page 27 \$16,859,271						
F/S vs C/R Deprec. (7,223)						
Total Expenditures \$16,852,048						
2. Other (<i>itemize</i>)						
Prior Year Adjustment				201,239		
F-3. Total Additions				\$ 201,239		
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$		
Name and Address (No., City, State, Zip)		Title	Amount			
2. Other Withdrawings (<i>Specify</i>)				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. Balance at End of Period				\$ 6,588,908		
09/30/21						

I. Preparer's/Reviewer's Certification

Name of Facility Westview Nursing Care & Rehabilitation	License No. 930-C	Report for Year Ended 9/30/2021	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

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.

Signature of Preparer	Title	Date Signed
Printed Name of Preparer Matt Bavolack		
Address 555 Long Wharf Dr New Haven, CT 06511	Phone Number 203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report Donna LaHaie	Phone Number 860-774-8574	
Contact Email Address dlvl@snet.net		

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the “Cost Report”) for Westview Nursing Care and rehab for the year ended September 30, 2019, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants’ Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Westview Nursing Care and rehab. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Westview Nursing Care and rehab and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 14, 2022



Workpaper Index:
Prepared By:
Reviewed By:
Workpaper Date:
Run Date: 2/14/2022
Name of Workpaper: VHCL CKLST

Provider Name: Westview Nursing Care and rehab
Provider Number: 000009001
Period Ended: 9/30/21

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: