

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Westview Health Care Center	
Address (No. & Street, City, State, Zip Code) 150 Ware Road Dayville, CT 06241	
Type of Facility <input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

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 Health Care Center	License No. 930-C	Report for Year Ended 9/30/2022	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 Health Care Center [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, 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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Westview Health Care Center		Period Covered:	From 10/1/2021	To 9/30/2022
Address of Facility 150 Ware Road Dayville, CT 06241				
Report Prepared By Matt Bavalack		Phone Number 203-781-9600	Date 3/6/2023	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 860-774-8574		Report for Year Ended 9/30/2022		Page 2	of 37
Name of Facility (as shown on license) Westview Health Care Center			Address (No. & Street, City, State, Zip) 150 Ware Road Dayville, CT 06241		
License Numbers:		CCNH 930-C	RHNS	(Specify)	Medicare Provider No. 07-5078
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No   If "Yes," explain fully.					
<b>Administrator</b>					
Name of Administrator David T. Panteleakos			Nursing Home Administrator's License No.:	1129	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name N/A			License No.:		



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

Name of Facility Westview Health Care Center	License No. 930-C	Report for Year Ended 9/30/2022	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	ce-Pres./Secreta	100	
CHAMIDEB Trust	1163 East 24th St., Brooklyn, NY 11210	Director	50	
Isabelle Katz	1 Regent Drive, Lawrence, NY 11559	Director	50	
David T. Panteleakos	68 Beaver Dam Rd., Woodstock, CT 06282	utive Vice Presi		
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	ce-Pres./Secreta	25	
CHAMIDEB Trust	1163 East 24th St., Brooklyn, NY 11210	Director	12.5	
Isabelle Katz	1 Regent Drive, Lawrence, NY 11559	Director	12.5	
David T. Panteleakos	68 Beaver Dam Rd., Woodstock, CT 06282	utive Vice Presi		







## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Westview Health Care Center	License No. 930-C	Report for Year Ended 9/30/2022	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 Health Care Center			930-C	9/30/2022			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	88,120	88,120	
	<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"/>						
<b>Is a Mileage Log Book Maintained for All Leased Vehicles ?</b>							<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>Total ***</b>							88,120	

\* 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 Health Care Center	License No. 930-C	Report for Year Ended 9/30/2022	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   
 If "No," explain.  
 No

**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	\$ 45,308
2	\$
3	\$
4	\$
Charge for Services Provided	\$ 45,308

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 Wiggan & Dana 2 Northeastern Credit Services 3 Treasurer, State of CT 4 State Marshal 5	Telephone Number 203-498-4400 860-871-2380 860-702-3000 860-713-5372
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Address (*No. & Street, City, State, Zip Code*)

- 1 One Century Tower, New Haven, CT  
 2 117 Hartford Turnpike, Tolland, CT 06084  
 3 55 Elm St #2, Hartford, CT 06106  
 4 165 Capitol Ave, Hartford, CT 06106  
 5

Services Provided by This Firm (*describe fully*)

1 Collecting overdue patient balances(Disallowed on Pg 28)	\$ 4,798
2 Collecting overdue patient balances & HUD(Disallowed on Pg 28)	\$ 1,034
3 Court Fees(Disallowed on Pg 28)	\$ 500
4 Probate Fees(Disallowed on Pg 28)	\$ 69
5	\$
Charge for Services Provided	\$ 6,401

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 Health Care Center			License No. 930-C		Report for Year Ended 9/30/2022				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													
2. Number of Residents													
A. As of midnight of PREVIOUS report period	95	95			95	95							
B. As of midnight of THIS report period	97	97							97	97			
3. Total Number of Days Care Provided During Period													
A. Medicare	8,648	8,648			6,394	6,394			2,254	2,254			
B. Medicaid (Conn.)	13,893	13,893			10,467	10,467			3,426	3,426			
C. Medicaid (other states)													
D. Private Pay	10,536	10,536			7,783	7,783			2,753	2,753			
E. State SSI for RCH													
F. Other (Specify) Managed Care	2,124	2,124			1,501	1,501			623	623			
G. Total Care Days During Period (3A thru F)	35,201	35,201			26,145	26,145			9,056	9,056			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	22	22			14	14			8	8			
B. Other Bed Reserve Days	89	89			67	67			22	22			
5. <b>Total Resident Days (3G + 4A + 4B)</b>	35,312	35,312			26,226	26,226			9,086	9,086			

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

Name of Facility Westview Health Care Center			License No. 930-C			Report for Year Ended 9/30/2022			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	23		39		35								
Per Diem Rate													
a. One bed rm.	Various		294.00		397.00								
b. Two bed rms.	Various		294.00		378.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								5,505	5,505				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								41	41				
2. Restorative Treatments													
C. Other								17,452	17,452				
D. <b>Total Physical Therapy Treatments</b>								22,998	22,998				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								764	764				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								2,761	2,761				
D. <b>Total Speech Therapy Treatments</b>								3,525	3,525				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								2,531	2,531				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								41	41				
2. Restorative Treatments													
C. Other								8,285	8,285				
D. <b>Total Occupational Therapy Treatments</b>								10,857	10,857				

### Report of Expenditures - Salaries & Wages

Name of Facility Westview Health Care Center	License No. 930-C	Report for Year Ended 9/30/2022	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	150,412	2,080				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	102,349	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	956,527	22,652				
5. Dietary Service						
a. Head Dietitian	37,662	815				
b. Food Service Supervisor	86,448	2,080				
c. Dietary Workers	752,355	40,324				
6. Housekeeping Service						
a. Head Housekeeper	37,607	2,146				
b. Other Housekeeping Workers	204,342	12,122				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	130,908	2,200				
b. Other Maintenance Workers	211,014	10,586				
8. Laundry Service						
a. Supervisor	65,053	2,465				
b. Other Laundry Workers	130,573	7,557				
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	133,630	2,080				
b. RN						
1. Direct Care	1,420,116	34,140				
2. Administrative**	383,807	10,601				
c. LPN						
1. Direct Care	939,364	28,281				
2. Administrative**						
d. Aides and Attendants	2,221,011	104,681				
e. Physical Therapists	1,155,309	32,494				
f. Speech Therapists	125,971	2,461				
g. Occupational Therapists	424,340	11,781				
h. Recreation Workers	192,556	9,314				
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	168,254	3,797				
n. Marketing	72,935	2,028				
o. Other (Specify) See Attached Schedule	636,046	26,365				
<i>A-13. Total Salary Expenditures</i>	<i>10,738,589</i>	<i>375,130</i>				

\* 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 - Adm. Therapy Asst.	\$ 46,219	2,104				
Wages - Sports Adm. Assistant	\$ 80,648	3,848				
Wages - Admissions Coordinator	\$ 81,892	2,438				
Wages - Executive Director(Disallowed on Pg 28a)	\$ 4,066	175				
Wages - Administrative Asst.(Disallowed on Pg 28a)	\$ 57,465	2,200				
Wages - Dir. of ALSA(Disallowed on Pg 28a)	\$ 30,000	750				
Wages - Personal Care Asst.(Disallowed on Pg 28a)	\$ 111,698	2,757				
Wages - Support Serv. Supervisor(Disallowed on Pg 28a)	\$ 57,591	2,080				
Wages - Support Services Asst.(Disallowed on Pg 28a)	\$ 118,335	7,170				
Wages - Concierge Associate(Disallowed on Pg 28a)	\$ 48,132	2,843				
<b>Total</b>	\$ 636,046	26,365	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-



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

Name of Facility				License No.	Report for Year Ended			Page	of	
Westview Health Care Center				930-C	9/30/2022			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Herbert Czermak(10/1/21 to 9/30/22)	150,412			Non-Discriminatory	Comptroller	2,080	A1			
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										
David T Panteleakos(10/1/21 to 9/30/22)	222,279			Non-Discriminatory	Other Admin - Non-Nursing related Salary(See Page 28a)	263	A4			

\* 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 Health Care Center				930-C	9/30/2022			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
David T Panteleakos(10/1/21 to 9/30/22)	102,349			Non-Discriminatory	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Westview Health Care Center	930-C	9/30/2022	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b>						
(For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist						
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	58,749	353				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Medical Staff Fees	1,000	4				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>59,749</b>	<b>357</b>				

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

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

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



### C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Westview Health Care Center	930-C	9/30/2022	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 101,856	101,856		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 162,076	162,076		
4. Social Security (F.I.C.A.)	\$ 778,505	778,505		
5. Health Insurance	\$ 529,578	529,578		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 7,088	7,088		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 222,582	222,582		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 19,970	19,970		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 12,808	12,808		
d. Accounting and Auditing	\$ 45,308	45,308		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 6,401	6,401		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$ 18,151	18,151		
g. Office Supplies	\$ 31,607	31,607		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 10,643	10,643		
2. Cellular Phones	\$ 7,122	7,122		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 155	155		
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$ 39,865	39,865		
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 517,323	517,323		
<b>Subtotal</b>	<b>\$ 2,511,038</b>	<b>2,511,038</b>		

\* 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 Health Care Center	930-C	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	2,511,038	2,511,038			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ (194)	(194)			
2. Holiday Parties for Staff	\$ 5,736	5,736			
3. Gifts to Staff and Residents	\$ 14,840	14,840			
4. Employee Travel	\$				
5. Education Expenses Related to Seminars and Conventions	\$ 21,650	21,650			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 44,368	44,368			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 18,386	18,386			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 92,246	92,246			
4. Fund-Raising***	\$				
5. Medical Records	\$ 5,420	5,420			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 4,484	4,484			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 8,494	8,494			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 380	380			
9. Subscriptions	\$ 4,861	4,861			
10. Contributions*** See Attached Schedule	\$ 2,150	2,150			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 95,835	95,835			
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 122,177	122,177			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,951,871	2,951,871			

\* 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		
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising(Disallowed on Pg 28)	\$ 92,246		
<b>Total Other Advertising</b>	\$ 92,246	\$ -	\$ -

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
	0		
CAHCF	\$ 7,379		
ALTCFM	\$ 85		
American Health Care Association	\$ 1,030		
<b>Total Dues</b>	\$ 8,494	\$ -	\$ -

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
	0		
Donations Expense(Disallowed on Pg 28)	\$ 2,150		
<b>Total Contributions</b>	\$ 2,150	\$ -	\$ -

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
	0		
NP - Employee Discount	\$ 80		
Bank Charges(\$32,222 Non-Routine, Disallowed on Pg 28a)	\$ 37,508		
Tuition Reimbursement(Disallowed on Pg 28a)	\$ 1,333		
Business Expense - Owner(Disallowed on Pg 28a)	\$ 14,466		
Licenses Expense	\$ 5,086		
Fines & Penalties(Disallowed on Pg 28a)	\$ 650		
Misc. Expense(Disallowed on Pg 28a)	\$ 439		
Misc. Expense - K.S.(Disallowed on Pg 28a)	\$ 55,774		
A&G Supplies - COVID	\$ 376		
A&G Expenses - CLAWC(Disallowed on Pg 28a)	\$ 3,094		
Credit Card Fees(Disallowed on Pg 28a)	\$ 863		
Computer Operations Support - CLAWC(Disallowed on Pg 28a)	\$ 2,508		
<b>Total Other Administrative and General</b>	\$ 122,177	\$ -	\$ -



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

Name of Facility Westview Health Care Center	License No. 930-C	Report for Year Ended 9/30/2022	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 Health Care Center		License No. 930-C	Report for Year Ended 9/30/2022	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 371,681	371,681		
2.	Non-Food Supplies	\$ 37,218	37,218		
3.	Other (Specify) _____ Dietary Expense - CLAWC(Disallowed on Pg 28)	\$ 12,753	12,753		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) _____		\$			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 421,652</b>	<b>421,652</b>		
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		License No.	Report for Year Ended	Page	of
Westview Health Care Center		930-C	9/30/2022	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	9,638	9,638	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) Other Laundry Supplies		\$	23,037	23,037	
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	32,675	32,675	
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 Health Care Center		930-C	9/30/2022		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. \$				
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> )		\$	85,209	85,209		
Housekeeping Supplies						
4D.	<b>Total Housekeeping Expenditures</b> (4a + b + c)	\$	85,209	85,209		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from RX Health Pharmacy	\$	240,406	240,406		
b.	Medicine Cabinet Drugs	\$	2,555	2,555		
c.	Medical and Therapeutic Supplies	\$	100,119	100,119		
d.	Ambulance/Limousine***	\$	979	979		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	7,087	7,087		
f.	X-rays and Related Radiological Procedures***	\$	25,895	25,895		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	17,405	17,405		
i.	Recreation	\$	42,022	42,022		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	194,346	194,346		
5M.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	630,814	630,814		

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	0		
IV - Medicare(Disallowed on Pg 29a)	\$ 23,587		
IV - Medicare Advantage(Disallowed on Pg 29a)	\$ 5,261		
IV - House Stock(Disallowed on Pg 29a)	\$ 2,219		
IV - Medicaid	\$ 1,955		
Complex Med Equip. - Medicare(Disallowed on 29a)	\$ 1,611		
Nursing Forms	\$ 4,130		
Non-Chg. Nursing Supplies	\$ 152,400		
Therapy Supplies(Disallowed on Pg 29a)	\$ 1,645		
OP Aquatics & Land Supplies(Disallowed on pg 29 Line 34)	\$ 1,221		
Nursing Expenses - CLAWC(Disallowed on Pg 29a)	\$ 317		
<b>Total Other Resident Care</b>	<b>\$ 194,346</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Westview Health Care Center			License No. 930-C		Report for Year Ended 9/30/2022			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
Schindler Elevators	PO Box 93050 Chicago, IL	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Maintenance	14,675			22	6f
Willimantic Waste	PO Box 239 Willimantic, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal & Compactor	34,112			22	6f
		<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 Health Care Center	930-C	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 91,983	91,983				
b. Heat	\$ 109,446	109,446				
c. Light & Power	\$ 115,334	115,334				
d. Water	\$ 24,861	24,861				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 88,120	88,120				
f. Other ( <i>itemize</i> )	\$ 103,822	103,822				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 533,566</b>	<b>533,566</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 56,866	56,866				
b. Building & Building Improvements	\$ 257,403	257,403				
c. Non-Movable Equipment	\$ 34,762	34,762				
d. Movable Equipment	\$ 186,716	186,716				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 535,747</b>	<b>535,747</b>				
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> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 8,386</b>	<b>8,386</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 905,832	905,832				
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 114,975	114,975				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 18,484	18,484				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 1,583,424</b>	<b>1,583,424</b>				

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	0		
Trash Removal	\$ 33,868		
Security Expense	\$ 776		
Termite & Pest Control	\$ 1,448		
Supplies - Maintenance	\$ 27,734		
Plant Operations Purchased Services	\$ 14,513		
Minor Furnishings & Equipment	\$ 11,961		
Minor Furnishing & Equip. - COVID	\$ 349		
Maintenance Expenses - CLAWC(Disallowed on Pg 29a)	\$ 13,173		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 103,822</b>	<b>\$ -</b>	<b>\$ -</b>

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### Depreciation Schedule

Name of Facility Westview Health Care Center			License No. 930-C		Report for Year Ended 9/30/2022			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			
<b>A. Land Improvements</b>													
1. Acquired prior to this report period			577,280		577,280	376,011	S/L	Various	55,258				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			16,082		16,082		S/L	Various	1,608				
A-4. Subtotal										56,866			
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period			3,435,386		3,435,386	1,864,675	S/L	Various	248,216				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			150,644		150,644		S/L	Various	9,187				
B-4. Subtotal										257,403			
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period			772,324		772,324	561,289	S/L	Various	33,830				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			9,321		9,321		S/L	Various	932				
C-4. Subtotal										34,762			
		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								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Plow Truck			X		12	2015	6,567	6,567	6,567	S/L	5		
b. Golf Cart			X		9	2016	4,928	4,928	4,928	S/L	5		
c. Truck Downpayments			X		11	2019	20,000	20,000	8,000	S/L	5	4,000	
d. Ford Truck			X		7	2022	61,724	61,724		S/L	5	12,345	
2. Movable Equipment													
a. Acquired prior to this report period					Var	Var	1,833,602	1,833,602	1,582,342	S/L	Various	164,092	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative					Var	Var	49,195	49,195		S/L	Various	6,279	
d. Standard Resident													
e. Specialized Resident													
Total Acquired during this report period							49,195	49,195				6,279	
D-3. Subtotal													186,716
<b>E. Total Depreciation</b>													535,747

## Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Var	See Attached	\$ 16,082	Var	\$ 1,608
<b>Total additions for Land Improvements</b>		\$ 16,082		\$ 1,608 *
<b>Deletions:</b>				
<b>Total deletions for Land Improvements</b>		\$ -		\$ - **

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

## Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Var	See Attached	\$ 150,644	Var	\$ 9,187
<b>Total additions for Building Improvements</b>		\$ 150,644		\$ 9,187 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

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

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Var	See Attached	\$ 9,321	Var	\$ 932
<b>Total additions for Non-Movable Equipment</b>		\$ 9,321		\$ 932 *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*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	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
Var	See Attached	Administrative	\$ 49,195	Var	\$ 6,279
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
<b>Total additions for Movable Equipment</b>			\$ 49,195		\$ 6,279 *
<b>Deletions:</b>					
<b>Total deletions for Movable Equipment</b>			\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Annual Report of Long-Term Care Facility**

**Amortization Schedule\***

Name of Facility Westview Health Care Center			License No. 930-C		Report for Year Ended 9/30/2022			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							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var		385,223	339,684	S/L	Var	8,386	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									8,386
<b>D. Total Amortization</b>									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.

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

Name of Facility Westview Health Care Center	License No. 930-C	Report for Year Ended 9/30/2022	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input 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 <b>NOT</b> 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					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of _____					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Westview Health Care Center		930-C	9/30/2022		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

*(Carry Subtotals forward to next page)*

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

Name of Facility		License No.		Report for Year Ended		Page	of
Westview Health Care Center		930-C		9/30/2022		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)				\$	26,191	26,191	
Interest Expense - FME							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	26,191	26,191	
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)				\$	112,081	112,081	
General Insurance							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	112,081	112,081	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	17,175,821	17,175,821	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Westview Health Care Center				930-C	9/30/2022	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.	10	Var	Outpatient Service Costs	\$ 86,149	86,149		
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 424,340	424,340		
4.			Other - See attached Schedule	\$ 1,047,505	1,047,505		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 12,808	12,808		
10.			Accounting	\$			
10a.			Legal	\$ 6,401	6,401		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 5,682	5,682		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 14,840	14,840		
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	L6	Automobile Expense (e.g. personal use)	\$ 16,967	16,967		
18.	16	m2/3	Unallowable Advertising *	\$ 92,246	92,246		
19.	15	k1	Income Tax / Corporate Business Tax	\$ 39,865	39,865		
20.	16	m10	Fund Raising / Contributions	\$ 2,150	2,150		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 222,515	222,515		
<b>Page 18 - Dietary Expenditures</b>							
24.	18	2a3	Meals to employees, guests and others who are not residents	\$ 12,753	12,753		
<b>Page 19 - Laundry Expenditures</b>							
25.	19	3c	Laundry services to employees, guests and others who are not residents	\$ 787	787		
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,985,008	1,985,008		

\* 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(Relates to CLAWC ASLA)	\$ 4,066		
10	12o	Wages - Administrative Asst.(Relates to CLAWC ASLA)	\$ 57,465		
10	12o	Wages - Dir. of ALSA(Relates to CLAWC ASLA)	\$ 30,000		
10	12o	Wages - Personal Care Asst.(Relates to CLAWC ASLA)	\$ 111,698		
10	12o	Wages - Support Serv. Supervisor(Relates to CLAWC ASLA)	\$ 57,591		
10	12o	Wages - Support Services Asst.(Relates to CLAWC ASLA)	\$ 118,335		
10	12o	Wages - Concierge Associate(Relates to CLAWC ASLA)	\$ 48,132		
10	12b2	Wages - Nursing Supervisor(Relates to CLAWC ASLA)	\$ 33,040		
10	5C	Wages - Dietary Staff(Relates to CLAWC ASLA)	\$ 291,964		
10	12m	Marketing Salary	\$ 72,935		
10	A4	Other Admin Salary(Not related to Nursing facility)	\$ 222,279		
<b>Total Other Salaries Adjustment</b>			\$ 1,047,505	\$ -	\$ -

## Schedule of Fees Adjustments

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

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Fines & Penalties	\$ 650		
16	m13	Misc. Expense	\$ 439		
16	m13	Misc. Expense - K.S.	\$ 55,774		
16	m13	A&G Expenses - CLAWC	\$ 3,094		
16	m13	Computer Operations Support - CLAWC	\$ 2,508		
16	m13	Business Expense - Owner	\$ 14,466		
15	1a3	SUI - CLAWC	\$ 6,767		
15	1a4	FICA - CLAWC	\$ 45,932		
15	1a5	Health/Dental Insurance - CLAWC	\$ 43		
15	1a7	Pension - CLAWC	\$ 8,976		
15	Var	Marketing Related Benefits(See Attachment)	\$ 12,237		
Var	Var	A&G Overhead Disallowance(See Attachment)	\$ 37,211		
16	m13	Non-Routine Bank Fees	\$ 32,222		
16	m13	Credit Card Fees	\$ 863		
16	m13	Tuition Reimbursement	\$ 1,333		
<b>Total Other A&amp;G Adjustments</b>			\$ 222,515	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Westview Health Care Center				930-C	9/30/2022	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,985,008	1,985,008		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 240,406	240,406		
28.	20	5d	Ambulance/Limousine	\$ 979	979		
29.	20	5f	X-rays, etc	\$ 25,895	25,895		
30.	20	5h	Laboratory	\$ 17,405	17,405		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 7,087	7,087		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 57,531	57,531		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 13,173	13,173		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.	27	14c3	Property Insurance	\$ 7,750	7,750		
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 3,419	3,419		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 2,358,653	2,358,653		

\*\*\* 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	5i	Activity Expense - CLAWC	\$ 5,894		
20	5L	IV - Medicare	\$ 23,587		
20	5L	IV - Medicare Advantage	\$ 5,261		
20	5L	IV - House Stock	\$ 2,219		
20	5L	Complex Med Equip. - Medicare	\$ 1,611		
20	5L	Therapy Supplies	\$ 1,645		
20	5L	Nursing Expenses - CLAWC	\$ 317		
20	5i	Cable TV Disallowance(See Attached)	\$ 12,047		
20	Var	Supplies Related to OutPatient Therapies(See Attachment)	\$ 4,950		
<b>Total Other Ancillary Costs</b>			\$ 57,531	\$ -	\$ -

## Schedule of Excess Movable Equipment Depreciation

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

## Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6f	Maintenance Expenses - CLAWC	\$ 13,173		
<b>Total Other Property Adjustments</b>			\$ 13,173	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Record Copies Income	\$ 232		
30	IV 8	Vending Income	\$ 3,187		
<b>Total Other Adjustments</b>			\$ 3,419	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

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

### F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Westview Health Care Center	930-C	9/30/2022		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$				
b. Medicaid Room and Board Contractual Allowance **	\$	4,072,788	4,072,788		
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$	3,608,112	3,608,112		
3. a. Medicare Residents ( <i>all inclusive</i> )	\$				
b. Medicare Room and Board Contractual Allowance **	\$	1,962,332	1,962,332		
4. a. Private-Pay Residents and Other	\$				
b. Private-Pay Room and Board Contractual Allowance **	\$				
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$	333,347	333,347		
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$	2,231	2,231		
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$	34,460	34,460		
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$	77,205	77,205		
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$	1,693,252	1,693,252		
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$	160,896	160,896		
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$	459,699	459,699		
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$	50,456	50,456		
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$	1,637,367	1,637,367		
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$	161,993	161,993		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$	91,008	91,008		
b. Other ( <i>Specify</i> ) - Non-Medicare	\$	2,048,163	2,048,163		
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$	16,393,309	16,393,309		
<b>IV. Other Revenue*</b>					
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> )	\$	363	363		
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$	2,519,965	2,519,965		
<b>V. Total Other Revenue</b> (1 thru 8)	\$	2,520,328	2,520,328		
<b>VI. Total All Revenue</b> (III +V)	\$	18,913,637	18,913,637		

\* 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	Medicare A - IV Therapy	\$ 29,770		
30 II 6a	Medicare A - X-Ray	\$ 26,110		
30 II 6a	Medicare A - Lab	\$ 17,259		
30 II 6a	Medicare Advantage - X-Ray	\$ 5,862		
30 II 6a	Medicare Advantage - Lab	\$ 550		
30 II 6a	Medicare B - Vaccines	\$ 11,656		
30 II 6a	Medicare B - Prior Year Adjustment	\$ (199)		
<b>Total Other Resident Revenue - Medicare</b>		\$ 91,008	\$ -	\$ -

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Private - Contracted Services CLAWC	\$ 852,533		
30 II 6b	Medicaid - IV Therapy	\$ 1,337		
30 II 6b	Medicare Advantage - IV Therapy	\$ 5,857		
30 II 6b	Contract/WComp - X-Ray	\$ 174		
30 II 6b	Managed Care B - Vaccines	\$ 2,810		
30 II 6b	Outpatient - Part B Revenue	\$ 952,061		
30 II 6b	Outpatient - Part B Sequestration	\$ (1,764)		
30 II 6b	Outpatient - Part B Adjustment	\$ (633,945)		
30 II 6b	Outpatient - Insurance Revenue	\$ 3,184,199		
30 II 6b	Outpatient - Insurance Copay	\$ (70)		
30 II 6b	Outpatient - Insurance Adjustment	\$ (2,264,447)		
30 II 6b	Outpatient - Private Revenue	\$ 4,166		
30 II 6b	Outpatient - Private Adjustment	\$ (540)		
30 II 6b	Outpatient Other Contractual Allow	\$ (3,983)		
30 II 6b	Nurse Practitioner - Employee Health	\$ 6,250		
30 II 6b	Nurse Practitioner - Emp. Discounts	\$ (8,373)		
30 II 6b	Nurse Practitioner CA - IP	\$ (38,972)		
30 II 6b	Nurse Practitioner CA - OP	\$ (9,130)		
<b>Total Other Resident Revenue</b>		\$ 2,048,163	\$ -	\$ -

## Interest Income

## Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest Income	N/A	\$ 363		
<b>Total Interest Income</b>			\$ 363	\$ -	\$ -

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Athletic Training Revenue	\$ 142,027		
30 IV 8	Massage Therapy Revenue	\$ 44,933		
30 IV 8	Nutritionist Revenue	\$ 450		
30 IV 8	Nurse Practitioner IP Revenue	\$ 65,766		
30 IV 8	Nurse Practitioner OP Revenue	\$ 19,083		
30 IV 8	Cable/TV/Phone Income(Disallowed on Pg 29a)	\$ 5,310		
30 IV 8	Medical Record Copies Income(Disallowed on Pg 29a)	\$ 232		
30 IV 8	Legal/Other Fees	\$ (573)		
30 IV 8	Vending Income(Disallowed on Pg 29a)	\$ 3,187		
30 IV 8	HHS Funding	\$ 187,049		
30 IV 8	Misc. Income - K.S.(Related Expense Disallowed on Pg 28)	\$ 82,351		
30 IV 8	Small Balance Adjustments	\$ 68		
30 IV 8	PPP Loan Forgiveness Marcum Account	\$ 1,970,005		
30 IV 8	401K Loans	\$ 77		
<b>Total Other Revenue</b>		\$ 2,519,965	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Westview Health Care Center	930-C	9/30/2022	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	1,290,574
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,400,916
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	11,649
4. Inventories			\$	12,432
5. Prepaid Expenses			\$	222,319
a. Insurance	124,522			
b. HUD	38,027			
c. Sec. 444 Tax Deposit	59,770			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	2,937,890
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	593,362	\$	160,485
	Accum. Depreciation	432,877	Net	
3. Buildings	*Historical Cost	3,586,030	\$	1,463,952
	Accum. Depreciation	2,122,078	Net	
4. Leasehold Improvements	*Historical Cost	385,223	\$	37,153
	Accum. Depreciation	348,070	Net	
5. Non-Movable Equipment	*Historical Cost	781,645	\$	185,594
	Accum. Depreciation	596,051	Net	
6. Movable Equipment	*Historical Cost	1,882,797	\$	130,084
	Accum. Depreciation	1,752,713	Net	
7. Motor Vehicles	*Historical Cost	93,219	\$	57,379
	Accum. Depreciation	35,840	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	223,448
F/S vs C/R NBV	186,417			
See Schedule	37,031			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	2,258,095

\* 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	
<b>Total Prepaid Expenses</b>			\$ -

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

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			\$ -

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

Page Ref	Line Ref	Description	
31	B9	CIP	\$ 37,031
<b>Total Other Other Fixed Assets (Itemize)</b>			\$ 37,031

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			\$ -

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

Page Ref	Line Ref	Description	
33	A12	COVID-19 Relief Funds	\$ 267,084
33	A12	AMFS	\$ (2,810)
33	A12	Deferred Tax Liability	\$ (37,541)
<b>Total Other Current Liabilities (Itemize)</b>			\$ 226,733

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			\$ -



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

Name of Facility	License No.	Report for Year Ended	Page	of
Westview Health Care Center	930-C	9/30/2022	32	37
<b>Account</b>			<b>Amount</b>	
Total Brought Forward:			\$	5,195,985
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
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			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
<b>D. Investment and Other Assets</b>				
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> )			\$	7,655,953
Name and Address	Amount	Loan Date		
Due To/From Landlord, Country Living, CLAWC, Daview, Westview Villa	7,655,953	Var		
7. Other Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	7,655,953
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	12,851,938

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Westview Health Care Center		930-C	9/30/2022	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	433,724
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> )				\$	794,749
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	(3,242)
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> )				\$	700,506
State Unemployment - CT		160,830	Resident Trust	61,515	
State FMLA - CT		13,126	Resident Recreation Func	9,877	
Deferred Revenue		109,641	Provider Tax Liability	132,835	
Resident Refunds		(14,051)	See Schedule	226,733	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>1,925,737</b>

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

(Carry Total forward to next page)

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

Name of Facility Westview Health Care Center	License No. 930-C	Report for Year Ended 9/30/2022		Page 34	of 37
Account				Amount	
Total Brought Forward:				1,925,737	
<b>Liabilities (cont'd)</b>					
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			
Herbert, Marvin, & Maurice Czermak, Isabelle Katz	77,218	Various			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 77,218	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 2,002,955	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Westview Health Care Center	930-C	9/30/2022	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	4,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	9,064,398
6. Gain or Loss for Period			\$	1,780,585
	10/1/2021	thru 9/30/2022		
7. Total Net Worth			\$	10,848,983
<b>C. Total Reserves and Net Worth</b>			\$	10,848,983
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	12,851,938

### H. Changes in Total Net Worth

Name of Facility Westview Health Care Center	License No. 930-C	Report for Year Ended 9/30/2022	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	6,588,908
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	18,913,637
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	17,133,052
D. Net Income or Deficit			\$	1,780,585
E. Balance			\$	8,369,493
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Expenses per Pg 27	\$17,175,821			
F/S vs C/R Depreciation	\$(42,770)			
Total Expenditures	\$17,133,051			
Rounding	1			
2. Other ( <i>itemize</i> )				
Prior Period Adjustment		2,479,490		
F-3. Total Additions			\$	2,479,490
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
Name and Address ( <i>No., City, State, Zip</i> )	Title	Amount		
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	10,848,983
	09/30/22			

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

Name of Facility Westview Health Care Center	License No. 930-C	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
Matt Bavalack				
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		
Janessa Choquette		860-774-8574		
Contact Email Address				
jchoquette@westviewhcc.com				