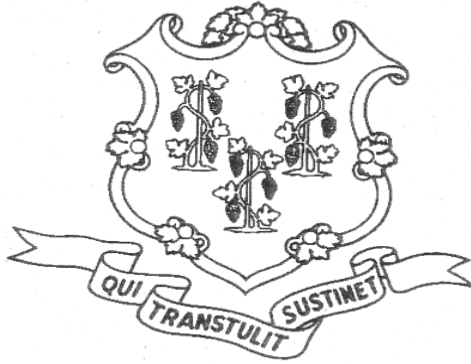


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Westview Nursing Care & Rehabilitation Center, Inc.	
Address (No. & Street, City, State, Zip Code) 150 Ware Road Dayville, CT 06241	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

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

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

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitation Center, Inc.	930-C	9/30/2017	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Westview Nursing Care & Rehabilitation Center, Inc. [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above.

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under the penalty of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request.

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Westview Nursing Care & Rehabilitation Center, Inc.	Period Covered:	From 10/1/2016	To 9/30/2017	
Address of Facility 150 Ware Road Dayville, CT 06241				
Report Prepared By Donna LaHaie	Phone Number 860-774-8574	Date		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. 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 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Westview Nursing Care & Rehabilitation Center, Inc.		Address (No. & Street, City, State, Zip) 150 Ware Road Dayville, CT 06241		
License Numbers:	CCNH 930-C	RHNS	(Specify)	Medicare Provider No. 07-5078
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator David T. Panteleakos		Nursing Home Administrator's License No.:	1129	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Westview Nursing Care & Rehabilitation Ce	License No. 930-C	Report for Year Ended 9/30/2017	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Westview Nursing Care & Rehabilitation Center, Inc.	150 Ware Road Dayville, CT 06241	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Chaim H. Czermak	1018 New McNeil Avenue, Lawrence, NY 11559	resident/Treasur	200	
Marvin Czermak	1049 East 23rd Street, Brooklyn, NY 11210	-President/Secre	100	
Maurice Czermak	35 Broadway, Lawrence, NY 11559	Director	50	
Isabelle Katz	1 Regent Drive, Lawrence, NY 11559	Director	50	
Names of Stockholders Owning at Least 10% of Shares				
Chaim H. Czermak	1018 New McNeil Avenue, Lawrence, NY 11559	resident/Treasur	50	
Marvin Czermak	1049 East 23rd Street, Brooklyn, NY 11210	-President/Secre	25	
Maurice Czermak	35 Broadway, Lawrence, NY 11559	Director	12.5	
Isabelle Katz	1 Regent Drive, Lawrence, NY 11559	Director	12.5	

**General Information and Questionnaire
Related Parties***

Name of Facility Westview Nursing Care & Rehabilitation Center, Inc.	License No. 930-C	Report for Year Ended 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

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

* Use additional sheets if necessary.

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Westview Nursing Care & Rehabilitation Center	License No. 930-C	Report for Year Ended 9/30/2017	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Westview Nursing Care & Rehabilitation Center, Inc.			License No. 930-C	Report for Year Ended 9/30/2017	Page 6	of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
US Bank	<input type="radio"/>	<input checked="" type="radio"/>	Printers/Copiers	09/01/15	60 months	60,166	60,166
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input checked="" type="radio"/> Yes <input type="radio"/> No
						Total ***	60,166

* 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 9/30/2017	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 Review; Financial Statements; Annual Corp. Tax Returns	\$ 12,875
2	\$
3	\$
4	\$
Charge for Services Provided	
\$ 12,875	

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

Legal Services Information

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

Address (No. & Street, City, State, Zip Code)
 1 One Century Tower, New Haven CT
 2 117 Hartford Pike, Tolland CT
 3 143 School Street, Danielson CT
 4
 5

Services Provided by This Firm (describe fully)

1 A/R Collections Issues; Legal Advisement/ Estate Issues	\$ 1,084
2 Costs Associated with patient collections	\$ (1,010)
3 A/R Collections Issues; Title Search	\$ 713
4	\$
5	\$
Charge for Services Provided	
\$ 787	

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

Schedule of Resident Statistics

Name of Facility Westview Nursing Care & Rehabilitation Center, Inc.			License No. 930-C			Report for Year Ended 9/30/2017				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			103	103			
B. On last day of THIS report period	103	103			103	103			103	103			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	101	101			101	101			102	102			
B. As of midnight of THIS report period	100	100			101	101			100	100			
3. Total Number of Days Care Provided During Period													
A. Medicare	9,941	9,941			7,824	7,824			2,117	2,117			
B. Medicaid (Conn.)	16,630	16,630			12,003	12,003			4,627	4,627			
C. Medicaid (other states)													
D. Private Pay	10,298	10,298			7,775	7,775			2,523	2,523			
E. State SSI for RCH													
F. Other (Specify) Contract	171	171			87	87			84	84			
G. Total Care Days During Period (3A thru F)	37,040	37,040			27,689	27,689			9,351	9,351			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	110	110			89	89			21	21			
B. Other Bed Reserve Days	91	91			75	75			16	16			
5. Total Resident Days (3G + 4A + 4B)	37,241	37,241			27,853	27,853			9,388	9,388			

Schedule of Resident Statistics (Cont'd)

Name of Facility Westview Nursing Care & Rehabilitation Center	License No. 930-C	Report for Year Ended 9/30/2017	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)	(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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents								
Per Diem Rate								
a. One bed rm.								
b. Two bed rms.	500.00	237.00		378.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	16,845	16,845		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	60,649	60,649		
D. Total Physical Therapy Treatments	77,494	77,494		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	619	619		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	1,093	1,093		
D. Total Speech Therapy Treatments	1,712	1,712		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	2,511	2,511		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	32,464	32,464		
D. Total Occupational Therapy Treatments	34,975	34,975		

Report of Expenditures - Salaries & Wages

Name of Facility Westview Nursing Care & Rehabilitation Center, Inc.	License No. 930-C	Report for Year Ended 9/30/2017	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	130,357	2,080				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	88,338	2,278				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	590,550	21,746				
5. Dietary Service						
a. Head Dietitian	71,065	2,223				
b. Food Service Supervisor						
c. Dietary Workers	448,688	29,120				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	209,241	13,797				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	106,555	2,240				
b. Other Maintenance Workers	210,324	12,841				
8. Laundry Service						
a. Supervisor	49,550	2,276				
b. Other Laundry Workers	133,656	9,030				
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	114,365	2,195				
b. RN						
1. Direct Care	1,141,121	35,089				
2. Administrative**	97,644	2,552				
c. LPN						
1. Direct Care	711,360	26,000				
2. Administrative**						
d. Aides and Attendants	1,879,904	113,058				
e. Physical Therapists	1,058,412	32,597				
f. Speech Therapists	94,799	1,996				
g. Occupational Therapists	549,476	17,167				
h. Recreation Workers	115,076	5,654				
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	186,797	6,301				
n. Marketing	47,619	2,076				
o. Other (Specify) See Attached Schedule	277,858	13,919				
<i>A-13. Total Salary Expenditures</i>	8,312,755	356,234				

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Westview Nursing Care & Rehabilitation Center, Inc.				930-C	9/30/2017			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Herbert Czermak	130,357				Comptroller	520	A1			
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Westview Nursing Care & Rehabilitation Center, Inc.				930-C	9/30/2017			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	88,338				Administrator	2,278	A2			
Section IV - Assistant Administrators										

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

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

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

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Westview Nursing Care & Rehabilitation Center, Inc.	930-C	9/30/2017	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	2,766	202				
4. Podiatrist	1,425	48				
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	33,003	234				
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	175	2				
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	37,369	486				

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

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

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Westview Nursing Care & Rehabilitation Center,	930-C	9/30/2017		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 134,810	134,810			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 14,587	14,587			
4. Social Security (F.I.C.A.)	\$ 619,790	619,790			
5. Health Insurance	\$ 1,007,501	1,007,501			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 20,036	20,036			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 112,120	112,120			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 16,900	16,900			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)* Deferred Pension	\$ 15,712	15,712			
c. Bad Debts*	\$ 31,366	31,366			
d. Accounting and Auditing	\$ 12,875	12,875			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 787	787			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 31,035	31,035			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 46,449	46,449			
2. Cellular Phones	\$ 3,603	3,603			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$ 866	866			
3. Resident Day User Fee	\$ 573,845	573,845			
Subtotal	\$ 2,642,281	2,642,281			

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Westview Nursing Care & Rehabilitation Center, Inc.	930-C	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,642,281	2,642,281			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 9,978	9,978			
3. Gifts to Staff and Residents	\$ 10,669	10,669			
4. Employee Travel	\$ 4,860	4,860			
5. Education Expenses Related to Seminars and Conventions	\$ 19,345	19,345			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 10,977	10,977			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 24,203	24,203			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 55,071	55,071			
4. Fund-Raising***	\$				
5. Medical Records	\$ 7,663	7,663			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 7,401	7,401			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 2,714	2,714			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 5,816	5,816			
10. Contributions*** See Attached Schedule	\$ 22,978	22,978			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 40,320	40,320			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 191,795	191,795			
C-14 Total Administrative & General Expenditures	\$ 3,056,073	3,056,073			

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Community Education - Advertising	\$ 55,071		
Total Other Advertising	\$ 55,071	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Membership Fees	\$ 565		
License Fees	\$ 2,149		
Total Dues	\$ 2,714	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Donations	\$ 22,978		
Total Contributions	\$ 22,978	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Computer Operations Support	\$ 37,978		
Unallowable Auto Expense	\$ 13,326		
Business Expense - Owner	\$ 7,098		
Tractor Expense	\$ 5,073		
Rental Space Expense	\$ 7,750		
Bank Charges / Credit Card Fees	\$ 11,810		
Misc.- Business Entity Tax	\$ 1,070		
Consulting Fees - Administrator Fee for Consulting (Disallowed)	\$ 107,690		
Total Other Administrative and General	\$ 191,795	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Westview Nursing Care & Rehabilitation	License No. 930-C	Report for Year Ended 9/30/2017	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility Westview Nursing Care & Rehabilitation Center, Inc.	License No. 930-C	Report for Year Ended 9/30/2017	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 295,333	295,333		
2. Non-Food Supplies	\$ 42,156	42,156		
3. Other (Specify) _____ Café Expenses	\$ 7,164	7,164		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Management Services**	\$			
d. Other (Specify) _____	\$			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 344,653	344,653		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify cost.				
L. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt. \$600				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				Pg. 30 - IV1
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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 9/30/2017	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. \$	13,395	13,395		
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. \$	3,616	3,616		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Management Services**	\$				
d. Other (Specify)	\$				
3E. Total Laundry Expenditures (3a + b + c + d)	\$	17,010	17,010		
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3E.

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

*** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Westview Nursing Care & Rehabilitation Center		930-C	9/30/2017		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. \$	68,956	68,956		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
c.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	68,956	68,956		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Pharmacy	\$	308,648	308,648		
b.	Medicine Cabinet Drugs	\$	6,477	6,477		
c.	Medical and Therapeutic Supplies	\$	201,845	201,845		
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	3,731	3,731		
f.	X-rays and Related Radiological Procedures***	\$	22,452	22,452		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	21,680	21,680		
i.	Recreation	\$	15,214	15,214		
j.	Other (Specify)**** See Attached Schedule	\$	17,454	17,454		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	597,501	597,501		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
IV - Medicare	\$ 12,035		
IV - House Stock	\$ 735		
IV - Medicaid	\$ 2,042		
Complex Medical Equipment	\$ 2,642		
Total Other Resident Care	\$ 17,454	\$ -	\$ -

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

Name of Facility Westview Nursing Care & Rehabilitation Center, Inc.				License No. 930-C	Report for Year Ended 9/30/2017	Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Westview Nursing Care & Rehabilitation Cen	930-C	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 125,276	125,276				
b. Heat	\$ 41,909	41,909				
c. Light & Power	\$ 117,166	117,166				
d. Water	\$ 28,736	28,736				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 60,166	60,166				
f. Other (<i>itemize</i>)	\$ 85,496	85,496				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 458,749	458,749				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 29,109	29,109				
b. Building & Building Improvements	\$ 132,188	132,188				
c. Non-Movable Equipment	\$ 41,127	41,127				
d. Movable Equipment	\$ 150,231	150,231				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 352,655	352,655				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 2,998	2,998				
c. Leasehold Improvements	\$ 131,588	131,588				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 134,586	134,586				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 840,000	840,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 90,846	90,846				
c. Personal property taxes	\$ 15,369	15,369				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,433,456	1,433,456				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Fuel - Propane	\$ 13,996		
Trash Removal	\$ 24,691		
Grounds Maintenance	\$ 13,068		
Fire Extinguisher Service	\$ 312		
Smoke Detector Service	\$ 2,732		
Termite & Pest Control	\$ 1,417		
Purchased Services - Cable	\$ 11,263		
Minor Furnishings & Equipment	\$ 18,018		
Total Other Repairs and Maintenance	\$ 85,496	\$ -	\$ -

Westview Nursing Care & Rehabilitation Center, Inc.
9/30/2017

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
2/27/2017	HOMESTEAD ROAD PARKING AREA	\$ 70,660	10	\$ 4,122
5/6/2017	GARDEN BARN NURSERY/SHRUBS	\$ 4,915	10	\$ 205
5/7/2017	TREE REMOVAL/LOT CLEARING	\$ 6,950	10	\$ 290
6/27/2017	CLEARING/CLEANING PARKING AREA	\$ 3,270	10	\$ 82
6/29/2017	TREE PLANTING	\$ 1,941	10	\$ 49
7/8/2017	CUT & CLEAR TREES	\$ 3,084	10	\$ 77
7/12/2017	SEALCOAT 3 PARKING AREAS	\$ 7,056	10	\$ 176
7/26/2017	70 STUMP CLEA-UP	\$ 1,914	10	\$ 32
8/14/2017	UPPER LOT/OUTPATIENT	\$ 6,520	10	\$ 109
8/14/2017	NEW PARKING LOT	\$ 27,500	10	\$ 458
8/23/2017	CONNECTING SIDEWALK	\$ 12,199	10	\$ 102
8/23/2017	BRUSH HOG/STUMP GRINDING	\$ 2,100	10	\$ 18
8/12/2017	4 TREE REMOVAL	\$ 2,393	10	\$ 40
8/28/2017	GRASS PLANTING	\$ 3,000	10	\$ 25
8/19/2017	GRASS PLANTING	\$ 1,900	10	\$ 16
8/2/2017	LANDSCAPING	\$ 6,850	10	\$ 114
8/31/2017	HORSESHOE PARKING LOT	\$ 29,885	10	\$ 249
8/31/2017	LANDSCAPING	\$ 14,783	10	\$ 123
Total additions for Land Improvements		\$ 206,920		\$ 6,285 *
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:				
11/29/2016	BATHROOM PROJECT	\$ 11,975	10	\$ 998
11/1/2016	WEST WING NEW CARPETING	\$ 22,493	10	\$ 2,062
11/1/2016	NURSES STATION CARPETING	\$ 7,577	10	\$ 695
11/1/2016	NORTH WING CARPETING	\$ 17,495	10	\$ 1,604
12/22/2016	BATHROOM PROJECT	\$ 25,700	10	\$ 1,928
12/6/2016	BATHROOM FIXTURES	\$ 1,058	10	\$ 88
12/5/2016	BATHROOM PROJECT	\$ 12,850	10	\$ 1,071
12/8/2016	BATHROOM DOORS	\$ 8,052	10	\$ 671
1/11/2017	BATHROOM PROJECT	\$ 16,360	10	\$ 1,227
1/11/2017	MOLD REMOVAL(HALL)	\$ 365	10	\$ 27
2/17/2017	PEDIATRIC BATHROOM	\$ 10,360	10	\$ 604
2/17/2017	NEW WELL PUMP	\$ 1,276	10	\$ 74
2/19/2017	WELL PUMP #4	\$ 448	10	\$ 26
2/22/2017	WELL PUMP #4	\$ 239	10	\$ 14
3/3/2017	DINNING ROOM COLUMNS	\$ 1,610	10	\$ 94
3/11/2017	PEDIATRIC BATHROOM	\$ 770	10	\$ 45
3/22/2017	COUNTER TOP REPLACEMENT	\$ 4,498	10	\$ 225
4/17/2017	CARPORT SIGNAGE	\$ 1,244	10	\$ 52
4/24/2017	NEW AC IN DINNING AREA	\$ 1,430	10	\$ 60
4/28/2017	AC UNIT DINNING AREA	\$ 6,850	10	\$ 285
5/10/2017	COUNTER TOP REPLACEMENT/FINAL Pymt	\$ 4,973	10	\$ 207
5/5/2017	WINDOW TINTING FORMAL DINNING ROOM	\$ 1,219	10	\$ 51
5/16/2017	REPLACEMENT WINDOWS	\$ 3,876	10	\$ 129
6/12/2017	GENERATOR REMOVAL/REPLACE WALL	\$ 1,290	10	\$ 43
6/23/2017	COMPRESSER	\$ 3,800	10	\$ 95

6/23/2017	HOT WATER TANK	\$ 4,950	10	\$ 124
6/23/2017	AC UNIT HALLWAY	\$ 9,510	10	\$ 238
5/31/2017	AC UNIT #3	\$ 8,158	10	\$ 272
7/4/2017	NEW AC UNIT PROJECT	\$ 2,146	10	\$ 54
7/13/2017	KITCHEN DISHWASHER PROJECT	\$ 3,162	10	\$ 79
7/21/2017	KITCHEN DISHWASHER PROJECT	\$ 1,383	10	\$ 23
8/13/2017	HEAT DETECTORS IN KITCHEN	\$ 1,129	10	\$ 19
8/5/2017	GAS DETECTORS IN BUILDING	\$ 1,020	10	\$ 17
9/29/2017	PORCH DETAIL	\$ 3,400	10	\$ -
Total additions for Building Improvements		\$ 202,665		\$ 13,199 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/4/2016	REFRIGERATION SYSTEM	\$ 2,145	10	\$ 197
4/29/2017	SECURITY CAMERAS	\$ 3,551	5	\$ 296
6/30/2017	DISHWASHER	\$ 32,171	10	804.28
7/31/2017	DISHWASHER	\$ 29,000	10	483.33
7/15/2017	KITCHEN DISHWASHER PROJECT	\$ 10,449	10	261.22
8/10/2017	DISHWASHER	\$ 3,171	10	52.86
Total additions for Non-Movable Equipment		\$ 80,487		\$ 2,094 *
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:				
11/14/2016	BED PAN CLEANERS	\$ 4,211	5	\$ 772
11/4/2016	BATHROOM PROJECT FIXTURES	\$ 2,430	10	\$ 223
11/10/2016	BATHROOM PROJECT FIXTURES	\$ 672	10	\$ 62
12/22/2016	BARIATRIC BARS FOR THERAPY	\$ 1,638	5	\$ 246
12/8/2016	NEW CHARTING SYSTEM	\$ 1,591	5	\$ 265
1/26/2017	FOOD PROCESSOR	\$ 4,630	5	\$ 617
2/7/2017	TREATMENT TABLES/BIKE/CROSS TRAINER	\$ 10,737	5	\$ 1,432
3/6/2017	OFFICE SCAPES FURNISHINGS	\$ 2,454	5	\$ 286
3/8/2017	THERAPY TABLES	\$ 1,053	5	\$ 123
3/13/2017	STEAM TABLE (KITCHEN)	\$ 4,053	5	\$ 473
5/13/2017	NURSING CALL SYSTEM	\$ 2,568	10	\$ 107
5/2/2017	NEW BEDS	\$ 3,212	5	\$ 268
6/6/2017	CONN LIGHTING /PARTIAL CHECK 19658	\$ 461	5	\$ 31
6/2/2017	KITCHEN SHELVING	\$ 1,038	5	\$ 69
6/30/2017	ROOF TOP MOTOR& COMPACTATOR	\$ 2,422	5	\$ 121
6/15/2017	PATIENT TELEVISIONS (CHECK #19752)	\$ 1,257	5	\$ 84
7/10/2017	PATIENT TELEVISIONS	\$ 6,534	5	\$ 327
7/25/2017	NEW FURNITURE/ DINING AREA	\$ 4,237	5	\$ 141
8/7/2017	TELEVISIONS SPORTS MEDICINE AREA	\$ 1,270	5	\$ 42
8/23/2017	NURSES STATION FURNITURE	\$ 1,980	5	\$ 33
8/17/2017	LOUNGE CHAIRS	\$ 1,181	5	\$ 20
8/17/2017	MOTION SENSOR ALARM SYSTEM	\$ 1,949	5	\$ 32
8/18/2017	SPECIALTY BEDS	\$ 3,439	5	\$ 57
9/7/2017	\$780 DOORS/EARTHLIGHT TABLES1123.56	\$ 1,904	5	\$ 32
9/3/2017	ANNEX NURSE CALL SYSTEM	\$ 2,233	10	\$ 19
9/20/2017	MAXI MOVE SCALE	\$ 6,955	5	\$ -
9/27/2017	WATER METERS	\$ 1,525	5	\$ -
9/21/2017	CUBICLES OUTPATIENT THERAPY	\$ 1,116	10	\$ -
9/27/2017	WALL MOUNTED BAG DISPENSER SYSTEM	\$ 1,889	5	\$ -
9/14/2017	LINEN CARTS PROJECT	\$ 349	5	\$ 6
9/25/2017	LINEN CARTS PROJECT	\$ 1,046	5	\$ -
9/29/2017	BLADDER SCANNER	\$ 8,169	5	\$ -
9/27/2017	MOTION SENSOR ALARM SYSTEM	\$ 705	5	\$ -
9/30/2017	PANACEA MATS	\$ 1,452	5	\$ -
9/22/2017	MAXI MOVE SCALE	\$ 7,763	5	\$ -
10/31/2016	APACHI PRO 3	\$ 2,692	5	\$ 494
8/7/2017	APPLE IMAC/17	\$ 3,238	5	\$ 108
8/31/2017	ACER 22	\$ 2,968	5	\$ 49
9/30/2017	SURFACE PRO	\$ 2,058	5	\$ -
Total additions for Movable Equipment		\$ 111,080		\$ 6,538 *
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			License No.		Report for Year Ended			Page	of
Westview Nursing Care & Rehabilitation Center, Inc.			930-C		9/30/2017			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Construction Loan Closing Costs	11	2005	18 Years	50,970	32,606			2,998	
2. FME Loan Closing Costs	11	2005	11 Years	8,082	8,082				
3.									
B-4. Subtotal									2,998
C. Leasehold Improvements and Other									
1. Acquired prior to this report period				5,131,972	1,235,707			131,588	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									131,588
D. Total Amortization									134,586

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Westview Nursing Care & Rehabilitation	License No. 930-C	Report for Year Ended 9/30/2017	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased	08/07/74				
2. Date Structure Completed	01/01/54				
3. If NOT Original Owner, Date of Purchase	08/07/74				
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	103				
6. Square Footage	62,068				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of _____					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Westview Nursing Care & Rehabilitation		930-C	9/30/2017			26	37
Item			Total	CCNH	RHNS	(Specify)	
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount			\$				
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$				

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page of	
Westview Nursing Care & Rehabi		930-C		9/30/2017		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)				\$	18,352	18,352	
Interest Expense FME							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	18,352	18,352	
14. Insurance							
a. Insurance on Property (buildings only)				\$	65,940	65,940	
b. Insurance on Automobiles				\$	1,336	1,336	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	11,779	11,779	
Directors & Officers							
14d. Total Insurance Expenditures (14a + b + c)				\$	79,055	79,055	
15. Total All Expenditures (A-13 thru C-14)				\$	14,423,928	14,423,928	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitation Center, Inc.				930-C	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.	See S		Outpatient Service Costs	\$ 713,880	713,880		
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 54,096	54,096		
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	\$ 31,366	31,366		
10.			Accounting & Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.	15	1a9	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 2,128	2,128		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	m13	Automobile Expense (e.g. personal use)	\$ 13,326	13,326		
18.	16	m3	Unallowable Advertising *	\$ 55,071	55,071		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 22,978	22,978		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 298,462	298,462		
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)				\$ 1,191,307	1,191,307		

* 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	A12n	Marketing Wages	\$ 47,619		
10	A56	Café Wages	\$ 6,478		
Total Other Salaries Adjustment			\$ 54,096	\$ -	\$ -

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)
16	m13	Consulting Fees - Administrator Fee for Consulting Services	\$ 107,690		
10	a1	Owner's Wage Disallowance	\$ 110,188		
16	m13	Business Expense - Owner	\$ 7,098		
15	1b	Deferred Pension	\$ 15,712		
16	m13	Miscellaneous Expense	\$ 1,070		
18	2a3	Café Expenses	\$ 7,164		
		A&G Overhead for Outpatient Services (See Schedule)	\$ 49,540		
Total Other A&G Adjustments			\$ 298,462	\$ -	\$ -

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	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,191,307	1,191,307		
Page 20 - Resident Care Supplies***							
27.	20	5a/5b	Prescription Drugs	\$ 315,124	315,124		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 22,452	22,452		
30.	20	5h	Laboratory	\$ 21,680	21,680		
31.	20	5c	Medical Supplies	\$ 189,899	189,899		
32.	20	5e2	Oxygen (non emergency)	\$ 3,731	3,731		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 29,860	29,860		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 24,758	24,758		
36.		See S	Depreciation on Unallowable Motor Vehicles	\$ 986	986		
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.		See S	Property Insurance	\$ 4,560	4,560		
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	IV7	Vending Machine Revenue	\$ 1,135	1,135		
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.	30	IV5	Interest Income on Accounts Rec	\$ 1,611	1,611		
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 9,743	9,743		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 1,816,848	1,816,848		

*** Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Westview Nursing Care & Rehabilitation Center, Inc.
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
		Supplies Related to Therapies (See schedule)	\$ 12,406		
20	5j	IV Charges	\$ 14,812		
20	5j	Complex Medical Equipment	\$ 2,642		
Total Other Ancillary Costs			\$ 29,860	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Building Improvements Depreciation exp. Related to Outpatient	\$ 6,790		
22	7c	Non-movable Equipment Deprec. Exp. Related to Outpatient	\$ 1,631		
22	7d	Furniture and Movable Equip. Deprec. Exp. Related to Outpatient	\$ 16,337		
Total Excess Movable Equipment Depreciation			\$ 24,758	\$ -	\$ -

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV1	Guest Meals Revenue	\$ 600		
30	IV2	Party Room Rental Revenue	\$ 50		
30	IV7	Café Revenue	\$ 9,093		
Total Other Adjustments			\$ 9,743	\$ -	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Westview Nursing Care & Rehabilitation	930-C	9/30/2017		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 5,620,115	5,620,115			
b. Medicaid Room and Board Contractual Allowance **	\$ (1,633,140)	(1,633,140)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 3,462,290	3,462,290			
b. Medicare Room and Board Contractual Allowance **	\$ 2,158,265	2,158,265			
4. a. Private-Pay Residents and Other	\$ 3,614,413	3,614,413			
b. Private-Pay Room and Board Contractual Allowance **	\$ 9,503	9,503			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 510,618	510,618			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (502,699)	(502,699)			
c. Prescription Drugs - Non-Medicare	\$ 1,116	1,116			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (996)	(996)			
2. a. Medical Supplies - Medicare	\$ 69,891	69,891			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (68,524)	(68,524)			
c. Medical Supplies - Non-Medicare	\$ 22,527	22,527			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (14,085)	(14,085)			
3. a. Physical Therapy - Medicare	\$ 1,975,435	1,975,435			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (1,824,808)	(1,824,808)			
c. Physical Therapy - Non-Medicare	\$ 33,334	33,334			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (30,333)	(30,333)			
4. a. Speech Therapy - Medicare	\$ 196,660	196,660			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (136,066)	(136,066)			
c. Speech Therapy - Non-Medicare	\$				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 2,037,647	2,037,647			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (1,892,476)	(1,892,476)			
c. Occupational Therapy - Non-Medicare	\$ 30,386	30,386			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (31,303)	(31,303)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 217,018	217,018			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 965,248	965,248			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,790,035	14,790,035			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 9,693	9,693			
2. Rental of rooms to non-residents	\$ 50	50			
3. Telephone	\$ 7,228	7,228			
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 1,611	1,611			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 3,042	3,042			
V. Total Other Revenue (1 thru 8)	\$ 21,624	21,624			
VI. Total All Revenue (III +V)	\$ 14,811,659	14,811,659			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	Medicare B	\$ (190,103)		
	Outpatient Med B Revenue - Net	\$ 407,121		
	Total Other Resident Revenue - Medicare	\$ 217,018	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	Outpatient Other Revenue - Net	\$ 965,248		
	Total Other Resident Revenue	\$ 965,248	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Interest Income		\$ 1,611		
	Total Interest Income		\$ 1,611	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	Medical Record Copies	\$ 883		
	Legal Fees	\$ 281		
	Vending Income	\$ 1,135		
	Misc. Income	\$ 1,416		
	Small Balance Adjustments	\$ (673)		
	Total Other Revenue	\$ 3,042	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitatio	930-C	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	706,631
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,075,205
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	12,432
5. Prepaid Expenses			\$	212,153
a. Prepaid Insurance	55,440			
b. Sec. 444 Tax Deposit	81,628			
c. Reinsurance - Refunds	75,085			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	2,307
Other Income	2,307			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,008,727
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	455,549	\$	281,926
	Accum. Depreciation	173,623		Net
3. Buildings	*Historical Cost	1,906,358	\$	945,916
	Accum. Depreciation	960,441		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	596,006	\$	169,570
	Accum. Depreciation	426,436		Net
6. Movable Equipment	*Historical Cost	1,449,230	\$	491,691
	Accum. Depreciation	957,539		Net
7. Motor Vehicles	*Historical Cost	40,707	\$	8,130
	Accum. Depreciation	32,577		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,897,233

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitatio	930-C	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	3,905,960
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost <u>5,191,024</u>	
			Accum. Depreciation <u>1,410,984</u>	Net
			\$	3,780,040
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	3,780,040
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	

7. Other Assets (<i>itemize</i>)			\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	7,686,000

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitation Cen	930-C	9/30/2017	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	217,406
2. Notes Payable (<i>itemize</i>)			\$	75,139
Accounts Payable Suspense Account				75,139
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>)			\$	173,401
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (<i>Current Portion</i>)			\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$	
11. Accrued Income Taxes*			\$	250
12. Other Current Liabilities (<i>itemize</i>)			\$	1,556,487
Accrued Vacation Benefits		210,865	Deferred Revenue	47,970
Accrued Health Insurance		1,106,072	Resident Trust / Resident	22,377
Accrued Interest		671	Provider Tax Liability	153,398
Garnishments / Employee Tuition Fu		3,736	Current Portion LTD	11,397
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	2,022,683

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Westview Nursing Care & Rehabilitation C	License No. 930-C	Report for Year Ended 9/30/2017	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,022,683	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
			\$	363,738
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				
			\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				
			\$	(4,744,188)
Name and Address of Lender	Amount	Loan Date		
Czermak/Katz	77,218			
Due to/from Landlord	(4,821,407)			
4. Other Long-Term Liabilities (<i>itemize</i>)				
			\$	(253,684)
Due to/from Country Living				(240,356)
AMFS				(1,904)
Due to/from Daview				(11,424)
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				
			\$	(4,634,134)
C. Total All Liabilities (Lines A-13 + B-5)				
			\$	(2,611,451)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitat	930-C	9/30/2017	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	5,182,942
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	5,182,942
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	4,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	4,722,779
6. Gain or Loss for Period			\$	387,730
	10/1/2016	thru	9/30/2017	
7. Total Net Worth			\$	5,114,509
C. Total Reserves and Net Worth			\$	10,297,451
D. Total Liabilities, Reserves, and Net Worth			\$	7,686,000

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Westview Nursing Care & Rehabilitation	930-C	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	5,086,594
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	14,811,659
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	14,423,929
D. Net Income or Deficit			\$	387,730
E. Balance			\$	5,474,324
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				
Name and Address (<i>No., City, State, Zip</i>)				
			Title	Amount
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose			Amount	
3. Total Deductions			\$	
H. Balance at End of Period		09/30/17	\$	5,474,324

I. Preparer's/Reviewer's Certification

Name of Facility Westview Nursing Care & Rehabilitation	License No. 930-C	Report for Year Ended 9/30/2017	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)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
Donna LaHaie				
Address		Phone Number		
28 Cloran Street, Putnam, CT 06260		860-428-4872		

Error Check

Level	Item	Reported as	
	Page 22 - Land Improvement Depreciation	29,109	is inconsistent with Page 23 29,109
	Page 22 - Building Depreciation	132,188	is inconsistent with Page 23 132,188
	Page 22 - Non-Movable Depreciation	41,127	is inconsistent with Page 23 41,127
	Page 22 - Movable Depreciation	150,231	is inconsistent with Page 23 150,231
	Page 23 - Historical Cost of Land Improvements	455,549	is inconsistent with Page 31 455,549
	Page 23 - Historical Cost of Building Improvemen	1,906,358	is inconsistent with Page 31 7,097,382
	Page 23 - Historical Cost of Non-Movable Eq.	596,006	is inconsistent with Page 31 596,006
	Page 23 - Historical Cost of Motor Vehicles	40,707	is inconsistent with Page 31 40,707
	Page 23 - Accumulated Dep. of Land Imp.	173,623	is inconsistent with Page 31 173,623
	Page 23 - Accumulated Dep. of Building Improver	960,442	is inconsistent with Page 31 2,371,426
	Page 23 - Accumulated Dep. of Non-Movable Eq.	426,436	is inconsistent with Page 31 426,436
	Page 23 - Accumulated Dep. of Movable Eq.	957,539	is inconsistent with Page 31 957,539
	Page 24 - Historical Cost of Leasehold Imp.	5,131,972	is inconsistent with Page 31 -
	Page 24 - Accumulated Amort. of Leasehold Imp.	1,367,295	is inconsistent with Page 31 -
-	Page 35 - Total Liabilities, Reserves and Net Wort	7,686,000	Total Assets 7,686,000