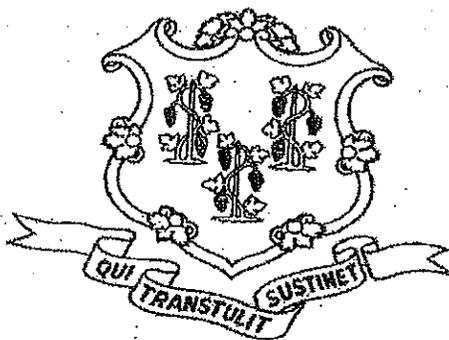


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2015

Name of Facility (as licensed) Crestfield Rehab & Fenwood Manor	
Address (No. & Street, City, State, Zip Code) 565 Vernon St Manchester, CT 06042	
Type of Facility	
<input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input checked="" type="checkbox"/> Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 1014C	RHNS 106RH	(Specify)	Medicare Provider 07-5013
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Medicaid Provider Numbers:	CCNH 10140	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) Crestfield Rehab & Fenwood Manor	License No. 1014C	Report for Year Ended 9/30/2015	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 Crestfield Rehab & Fenwood Manor [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, 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) <i>Scott Duell</i>		Date 2/11/16	Signed (Owner) <i>Sean Murphy</i>		Date 2/11/16
Printed Name (Administrator) Scott Duell			Printed Name (Owner) Sean Murphy		
Subscribed and Sworn to before me:	State of Connecticut	Date 2/11/16	Signed (Notary Public) <i>Andie F. Beaman</i>	Comm. Expires 05 31 2016	
Address of Notary Public 141 Vernon St West Manchester, CT 06042					

(Notary Seal)

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 Crestfield Rehab & Fenwood Manor		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 565 Vernon St Manchester, CT 06042				
Report Prepared By Gennaro Evangelista		Phone Number 860-871-5454	Date 2/1/2016	
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 860 643-5151		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Crestfield Rehab & Fenwood Manor		Address (No. & Street, City, State, Zip) 565 Vernon St Manchester, CT 06042		
License Numbers:	CCNH 1014C	RHNS 106RH	(Specify)	Medicare Provider No. 07-5013
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input 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 Scott Duell		Nursing Home Administrator's License No.:	1478	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		







## General Information and Questionnaire Related Parties\*

Name of Facility Crestfield Rehab & Fenwood Manor	License No. 1014C	Report for Year Ended 9/30/2015	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 %**				
Spectrum Healthcare, LLC	27 Naek Rd., Vernon, CT 06066	<input type="radio"/>	<input checked="" type="radio"/>	Management Services	Page 16 Line m12	689,492	689,492
Spectrum Manchester Realty	27 Naek Rd., Vernon, CT 06066	<input type="radio"/>	<input checked="" type="radio"/>	Owms Physical Property	Page 22 Line 9	1,658,349	1,658,349
Spectrum Healthcare Hartford	5 Greenwood St Hartford, CT	<input type="radio"/>	<input checked="" type="radio"/>	Office Salaries	Page 32 Line 6	1,593	1,593
Spectrum Healthcare Torrington	225 Wyoming Ave Torrington, CT	<input type="radio"/>	<input checked="" type="radio"/>	Dietician	Page 10 Line a5a	326	326
		<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 Crestfield Rehab & Fenwood Manor	License No. 1014C	Report for Year Ended 9/30/2015	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 (See listing page 13)
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
Crestfield Rehab & Fenwood Manor		1014C		9/30/2015		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					
Canon Financial Services Inc. PO Box 4004 Carol Stream, IL 60197	<input type="radio"/>	<input checked="" type="radio"/>	Canon Copier	02/14/13	60 mos	3,897	3,897
	<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"/>					
<b>Is a Mileage Log Book Maintained for All Leased Vehicles ?</b>						<input type="radio"/> Yes	<input type="radio"/> No
<b>Total ***</b>						<b>3,897</b>	<b>3,897</b>

\* 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 Crestfield Rehab & Fenwood Manc	License No. 1014C	Report for Year Ended 9/30/2015	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No            If "No," explain.				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 MidCap Funding				
2				
3				
4				
Services Provided by This Firm <i>(describe fully)</i>				
1 Due Diligence Exam				\$ 19,048
2				\$
3				\$
4				\$
				Charge for Services Provided
				\$ 19,048
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No            Page 15 Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 McDermott Will & Emery				
2 Treasurer, State of CT/Ed Slegeski Constable/Probate Court Manchester				
3 Michalik, Bauer, Silva & Ciccarillo				
4 MidCap Funding				
5				
Address (No. & Street, City, State, Zip Code)				
1 600 13th St, N.W. Washington, D.C. 20005-3096				
2				
3 35 Pearl St Suite 300 New Britain, CT				
4				
5				
Services Provided by This Firm <i>(describe fully)</i>				
1 OSHA Counseling & Defense				\$ 825
2 Conservators				\$ 985
3 Collections				\$ 5,515
4 Loan Amendments				\$ 36,762
5				\$
				Charge for Services Provided
				\$ 44,087
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No            Page 15 Line 1e				

Schedule of Resident Statistics

Name of Facility Crestfield Rehab & Fenwood Manor	License No. 1014C	Report for Year Ended 9/30/2015										Page	of				
		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	RHNS (Specify)				
						Total	CCNH	RHNS	Total					CCNH	RHNS		
1. Certified Bed Capacity																	
A. On last day of PREVIOUS report period		155	95	60		155	95	60		155	95	60					
B. On last day of THIS report period		155	95	60		155	95	60		155	95	60					
2. Number of Residents																	
A. As of midnight of PREVIOUS report period		118	90	28		118	90	28		111	88	23					
B. As of midnight of THIS report period		118	91	27		111	88	23		118	91	27					
3. Total Number of Days Care Provided During Period																	
A. Medicare		7,379	3,301	4,078		5,995	2,703	3,292		1,384	598	786					
B. Medicaid (Conn.)		27,256	27,256			20,233	20,233			7,023	7,023						
C. Medicaid (other states)																	
D. Private Pay		5,749	979	4,770		4,361	736	3,625		1,388	243	1,145					
E. State SSI for RCH																	
F. Other (Specify)		2,659	1,339	1,320		1,763	949	814		896	390	506					
G. Total Care Days During Period (3A thru F)		43,043	32,875	10,168		32,352	24,621	7,731		10,691	8,254	2,437					
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds																	
A. Medicaid Bed Reserve Days																	
B. Other Bed Reserve Days																	
5. Total Resident Days (3G + 4A + 4B)		43,043	32,875	10,168		32,352	24,621	7,731		10,691	8,254	2,437					

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

Name of Facility Crestfield Rehab & Fenwood Manor			License No. 1014C			Report for Year Ended 9/30/2015			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 (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
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	18		75		6	19							
Per Diem Rate													
a. One bed rm.													
b. Two bed rms.			237.77		310.475	310.475							
c. Three or more bed rms.			237.77		380.00	380.00							
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									3,418	1,818	1,600		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									748	748			
2. Restorative Treatments													
C. Other									1,073	950	123		
D. Total Physical Therapy Treatments									5,239	3,516	1,723		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									752	480	272		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									278	278			
2. Restorative Treatments													
C. Other									360	352	8		
D. Total Speech Therapy Treatments									1,390	1,110	280		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									2,654	1,191	1,463		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									651	651			
2. Restorative Treatments													
C. Other									800	676	124		
D. Total Occupational Therapy Treatments									4,105	2,518	1,587		

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Crestfield Rehab & Fenwood Manor	1014C	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	90,283	1,621	27,888	501		
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	233,681	10,116	72,184	3,125		
5. Dietary Service						
a. Head Dietitian	249	6	77	2		
b. Food Service Supervisor	51,195	1,656	15,814	512		
c. Dietary Workers	320,109	20,876	98,882	6,448		
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	147,038	10,856	92,828	6,854		
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	31,256	1,357	19,733	856		
b. Other Maintenance Workers	31,756	1,329	20,048	839		
8. Laundry Service						
a. Supervisor	42,146	1,681	13,019	519		
b. Other Laundry Workers	113,016	6,115	34,911	1,889		
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	109,867	2,145	33,938	663		
b. RN						
1. Direct Care	470,763	13,362	145,419	4,127		
2. Administrative**	112,623	3,338	34,789	1,031		
c. LPN						
1. Direct Care	998,175	33,290	308,337	10,283		
2. Administrative**	65,866	1,617	20,346	500		
d. Aides and Attendants	1,375,188	86,187	424,796	26,623		
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	95,973	4,729	29,646	1,696		
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	300,450	9,688	92,809	2,993		
n. Marketing						
o. Other (Specify)						
See Attached Schedule						
<b>A-13. Total Salary Expenditures</b>	<b>4,589,633</b>	<b>209,969</b>	<b>1,485,465</b>	<b>69,461</b>		

\* 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.



State of Connecticut  
 Annual Report of Long-Term Care Facility  
 CSP-11 Rev. 10/2005

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		
Crestfield Rehab & Fenwood Manor		1014C		9/30/2015		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>									
<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>									

\* 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.

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 CSP-12 Rev. 10/2005

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

Name of Facility (as licensed) Crestfield Rehab & Fenwood Manor		License No. 1014C		Report for Year Ended 9/30/2015		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS							
<b>Section III - Administrators***</b>									
Scott Duell	90,283	27,888	Standard	Responsible for daily operations of facility	2,122 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		
Crestfield Rehab & Fenwood Manor	1014C	9/30/2015	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist						
3. Pharmacist	13,990	186	4,321	58		
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	318,196	5,303	156,016	2,600		
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	38,697	516	11,953	160		
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	151,358	2,018	38,076	508		
b. Other						
10. Occupational Therapist						
a. Resident Care	276,584	4,610	174,613	2,910		
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	18,124	241	5,599	75		
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>816,949</b>	<b>12,874</b>	<b>390,579</b>	<b>6,311</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
Crestfield Rehab & Fenwood Manor	1014C	9/30/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 388,448	293,278	95,170		
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 100,390	75,794	24,595		
4. Social Security (F.I.C.A.)	\$ 441,017	332,968	108,049		
5. Health Insurance	\$ 464,837	350,952	113,885		
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ 320,000	244,480	75,520		
<b>d. Accounting and Auditing</b>	\$ 19,048	14,553	4,495		
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 44,087	33,683	10,405		
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 27,387	20,923	6,463		
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 25,863	19,761	6,102		
2. Cellular Phones	\$				
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$				
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 699,588	547,778	151,811		
<b>Subtotal</b>	\$ 2,530,665	1,934,169	596,495		

\* 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
Crestfield Rehab & Fenwood Manor	1014C	9/30/2015		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>					
	2,530,665	1,934,169	596,495		
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$ 3,767	2,878	889		
2. Holiday Parties for Staff	\$ 2,348	1,773	575		
3. Gifts to Staff and Residents	\$ 6,392	4,824	1,569		
4. Employee Travel	\$ 4,829	3,646	1,183		
5. Education Expenses Related to Seminars and Conventions	\$ 5,580	4,213	1,367		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 574	439	136		
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$				
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 6,189	4,728	1,461		
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 8,073	6,168	1,905		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 28,964	22,129	6,836		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 1,136	868	268		
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 39,643	30,287	9,356		
12. Administrative Management Services**	\$ 689,492	526,772	162,720		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 28,201	21,545	6,655		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,355,854	2,564,439	791,415		

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Marketing	\$ 4,728	\$ 1,461	
<b>Total Other Advertising</b>	\$ 4,728	\$ 1,461	\$

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Dues	\$ 22,129	\$ 6,836	
<b>Total Dues</b>	\$ 22,129	\$ 6,836	\$

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
<b>Total Contributions</b>	\$	\$	\$

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Employee Background Check	\$ 2,673	\$ 820	
Bank Fees	\$ 589	\$ 182	
Licenses	\$ 543	\$ 168	
Lite Fees	\$ 9,367	\$ 2,894	
Physicians	\$ 1,146	\$ 354	
Interest Expense- Life Fees	\$ 7,272	\$ 2,230	
<b>Total Other Administrative and General</b>	\$ 21,545	\$ 6,658	\$

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

Name of Facility Crestfield Rehab & Fenwood Manor	License No. 1014C	Report for Year Ended 9/30/2015	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 #
Spectrum Healthcare	689,492	Home Office, Human Resource, Treasury Management and Financial Oversight	Page 16 Line m12

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



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

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehab & Fenwood Manor	1014C	9/30/2015	18	37
Item	Total	CCNH	RHNS	(Specify)
<b>2. Dietary</b>				
<b>a. In-House Preparation &amp; Service</b>				
1. Raw Food	\$ 377,181	288,166	89,015	
2. Non-Food Supplies	\$ 29,649	22,652	6,997	
3. Other (Specify) _____	\$ _____			
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>	\$ _____			
<b>c. Management Services**</b>	\$ _____			
<b>d. Other (Specify) _____</b>	\$ _____			
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	\$ 406,830	310,818	96,012	
<b>2F. Dietary Questionnaire</b>	<b>Total</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
<b>G. Resident Meals: Total no. of meals served per day:*</b>	354	270	84	
<b>H. Is cost of employee meals included in 2E?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No		
<b>I. Did you receive revenue from employees?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
<b>J. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>				
<b>K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
<b>L. Is any revenue collected from these people?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
<b>M. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>				
<b>N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
<b>O. Is any revenue collected from employees?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
<b>P. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>				

\* 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		License No.	Report for Year Ended		Page	of
Crestfield Rehab & Fenwood Manor		1014C	9/30/2015		19	37
Item		Total	CCNH	RHNS	(Specify)	
<b>3. Laundry</b>						
<b>a. In-House Processing*</b>		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	8,970	6,853	2,117	
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. \$	9,933	7,589	2,344	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Management Services**		\$				
d. Other (Specify)		\$				
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>		\$	18,903	14,442	4,461	
<b>3F. Laundry Questionnaire</b>						
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
Crestfield Rehab & Fenwood Manor		1014C	9/30/2015		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. \$	32,997	20,227	12,770	
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.	<b>Total Housekeeping Expenditures (4a + b + c + d)</b>	\$	32,997	20,227	12,770	
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	352,803	269,541	83,261	
b.	Medicine Cabinet Drugs	\$	34,173	26,108	8,065	
c.	Medical and Therapeutic Supplies	\$	284,914	217,674	67,240	
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	66,965	51,161	15,804	
f.	X-rays and Related Radiological Procedures***	\$	40,536	30,970	9,567	
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	21,874	16,712	5,162	
i.	Recreation	\$	30,749	23,493	7,257	
j.	Other ( <i>Specify</i> )**** See Attached Schedule	\$	167,700	128,123	39,577	
5K.	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	999,714	763,782	235,933	

\* 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.





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

Name of Facility	License No.	Report for Year Ended			Page	of
Crestfield Rehab & Fenwood Manor	1014C	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
<b>6. Maintenance &amp; Operation of Plant</b>						
a. Repairs & Maintenance	\$ 70,122	42,985	27,137			
b. Heat	\$ 41,301	25,317	15,983			
c. Light & Power	\$ 85,555	52,445	33,110			
d. Water	\$ 37,993	23,289	14,703			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 3,897	2,389	1,508			
f. Other ( <i>itemize</i> )	\$ 120,868	79,535	41,333			
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 359,735	225,961	133,775			
<b>7. Depreciation (<i>complete schedule page 23*</i>)</b>						
a. Land Improvements	\$ 4,902	3,005	1,897			
b. Building & Building Improvements	\$ 41,123	25,208	15,914			
c. Non-Movable Equipment	\$ 2,479	1,520	959			
d. Movable Equipment	\$ 34,837	21,355	13,482			
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 83,341	51,088	32,253			
<b>8. Amortization (<i>Complete att. Schedule Page 24*</i>)</b>						
a. Organization Expense	\$ 10,222	6,266	3,956			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 10,222	6,266	3,956			
<b>9. Rental payments on leased real property less real estate taxes included in item 10b</b>	\$ 1,658,349	1,016,568	641,781			
<b>10. Property Taxes</b>						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 114,882	70,422	44,459			
c. Personal property taxes	\$ 15,290	9,373	5,917			
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 1,882,084	1,153,717	728,366			

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









State of Connecticut  
 Annual Report of Long-Term Care Facility  
 CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility Crestfield Rehab & Fenwood Manor	License No. 1014C		Report for Year Ended 9/30/2015				Page 24	of 37
	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. Deferred Financing Costs	7	2013	3	30,667	12,778		10,222	
2.								
3.								
A-4. Subtotal							10,222	
<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								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								
<b>D. Total Amortization</b>							10,222	

\* 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 Crestfield Rehab & Fenwood Manor	License No. 1014C	Report for Year Ended 9/30/2015	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 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		04/14/82			
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase		04/05/08			
4. Date of Initial Licensure		05/18/82			
5. Total Licensed Bed Capacity		155			
6. Square Footage		55,592			
7. Acquisition Cost					
a. Land		45,348			
b. Building		1,746,921			
<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		06/01/13			
c. Interest Rate for the Cost Year		Libor + 6.25			
d. Term of Mortgage (number of years)		3			
e. Amount of Principal Borrowed		10,500,000			
f. Principal balance outstanding as of		8,960,878			
<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
Crestfield Rehab & Fenwood Manor		1014C	9/30/2015		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
Crestfield Rehab & Fenwood Mand		1014C		9/30/2015			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) Working Capital				\$ 157,092	96,297	60,795		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 157,092	96,297	60,795		
14. Insurance								
a. Insurance on Property (buildings only)				\$ 93,397	57,252	36,145		
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. Total Insurance Expenditures (14a + b + c)				\$ 93,397	57,252	36,145		
15. Total All Expenditures (A-13 thru C-14)				\$ 14,589,232	10,613,518	3,975,714		

**D. Adjustments to Statement of Expenditures**

Name of Facility			License No.	Report for Year Ended	Page	of	
Crestfield Rehab & Fenwood Manor			1014C	9/30/2015	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.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<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	\$ 320,000	244,480	75,520	
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.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m13	Unallowable Advertising *	\$ 6,189	4,728	1,461	
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 12,261	9,367	2,894	
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				\$ 338,450	258,575	79,875	

\* 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)
<b>Total Other Salaries Adjustment</b>			\$	\$	\$

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
	16 mil	Late Fees	\$ 9,367	\$ 2,894	
<b>Total Other A&amp;G Adjustments</b>			\$ 9,367	\$ 2,894	\$

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Crestfield Rehab & Fenwood Manor			1014C	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 338,450	258,575	79,875	
<b>Page 20 - Resident Care Supplies***</b>							
27.			Prescription Drugs	\$			
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
<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	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
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.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 9,459	7,227	2,232	
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>51. Total Amount of Decrease (Items 1 - 50)</b>				\$ 347,909	265,802	82,107	

\*\*\* 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.





**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Crestfield Rehab & Fenwood Manor	1014C	9/30/2015			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> )	\$ 10,145,282	10,145,282				
b. Medicaid Room and Board Contractual Allowance **	\$ (3,503,321)	(3,503,321)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 2,998,679	1,340,409	1,658,269			
b. Medicare Room and Board Contractual Allowance **	\$ 983,806	439,761	544,045			
4. a. Private-Pay Residents and Other	\$ 2,859,445	844,125	2,015,320			
b. Private-Pay Room and Board Contractual Allowance **	\$ 24,395	10,106	14,289			
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 353,274	157,914	195,361			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (353,274)	(157,914)	(195,361)			
c. Prescription Drugs - Non-Medicare	\$ 144,461	72,809	71,653			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (144,461)	(72,809)	(71,653)			
2. a. Medical Supplies - Medicare	\$ 5,813	2,599	3,215			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (5,813)	(2,599)	(3,215)			
c. Medical Supplies - Non-Medicare	\$ 7,587	3,824	3,763			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (7,587)	(3,824)	(3,763)			
3. a. Physical Therapy - Medicare	\$ 1,017,137	454,660	562,477			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (897,957)	(401,387)	(496,570)			
c. Physical Therapy - Non-Medicare	\$ 268,530	153,633	114,897			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (268,530)	(153,633)	(114,897)			
4. a. Speech Therapy - Medicare	\$ 394,857	176,501	218,356			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (338,904)	(151,490)	(187,414)			
c. Speech Therapy - Non-Medicare	\$ 113,156	71,199	41,957			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (113,156)	(71,199)	(41,957)			
5. a. Occupational Therapy - Medicare	\$ 957,399	427,957	529,442			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (864,295)	(386,340)	(477,955)			
c. Occupational Therapy - Non-Medicare	\$ 246,741	141,456	105,285			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (246,741)	(141,456)	(105,285)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$					
b. Other ( <i>Specify</i> ) - Non-Medicare	\$					
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	<b>\$ 13,776,523</b>	<b>9,396,265</b>	<b>4,380,258</b>			
<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> )	\$ 47	21	26			
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 13,723	10,484	3,239			
<b>V. Total Other Revenue (1 thru 8)</b>	<b>\$ 13,770</b>	<b>10,505</b>	<b>3,264</b>			
<b>VI. Total All Revenue (III+V)</b>	<b>\$ 13,790,292</b>	<b>9,406,770</b>	<b>4,383,522</b>			

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

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



### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehab & Fenwood Manor	1014C	9/30/2015	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	88,559
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,800,177
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	435,112
a. Prepaid-Expenses	303			
b. Prepaid-Insurance	402,502			
c. Prepaid-Real Estate Taxes	32,307			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	5,000
Deposits-Other	5,000			
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	2,328,848
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements			\$	5,313
	*Historical Cost	39,220		
	Accum. Depreciation	33,907	Net	
3. Buildings			\$	216,768
	*Historical Cost	599,998		
	Accum. Depreciation	383,230	Net	
4. Leasehold Improvements			\$	
	*Historical Cost			
	Accum. Depreciation		Net	
5. Non-Movable Equipment			\$	30,537
	*Historical Cost	124,379		
	Accum. Depreciation	93,842	Net	
6. Movable Equipment			\$	85,271
	*Historical Cost	312,423		
	Accum. Depreciation	227,152	Net	
7. Motor Vehicles			\$	
	*Historical Cost			
	Accum. Depreciation		Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	337,888

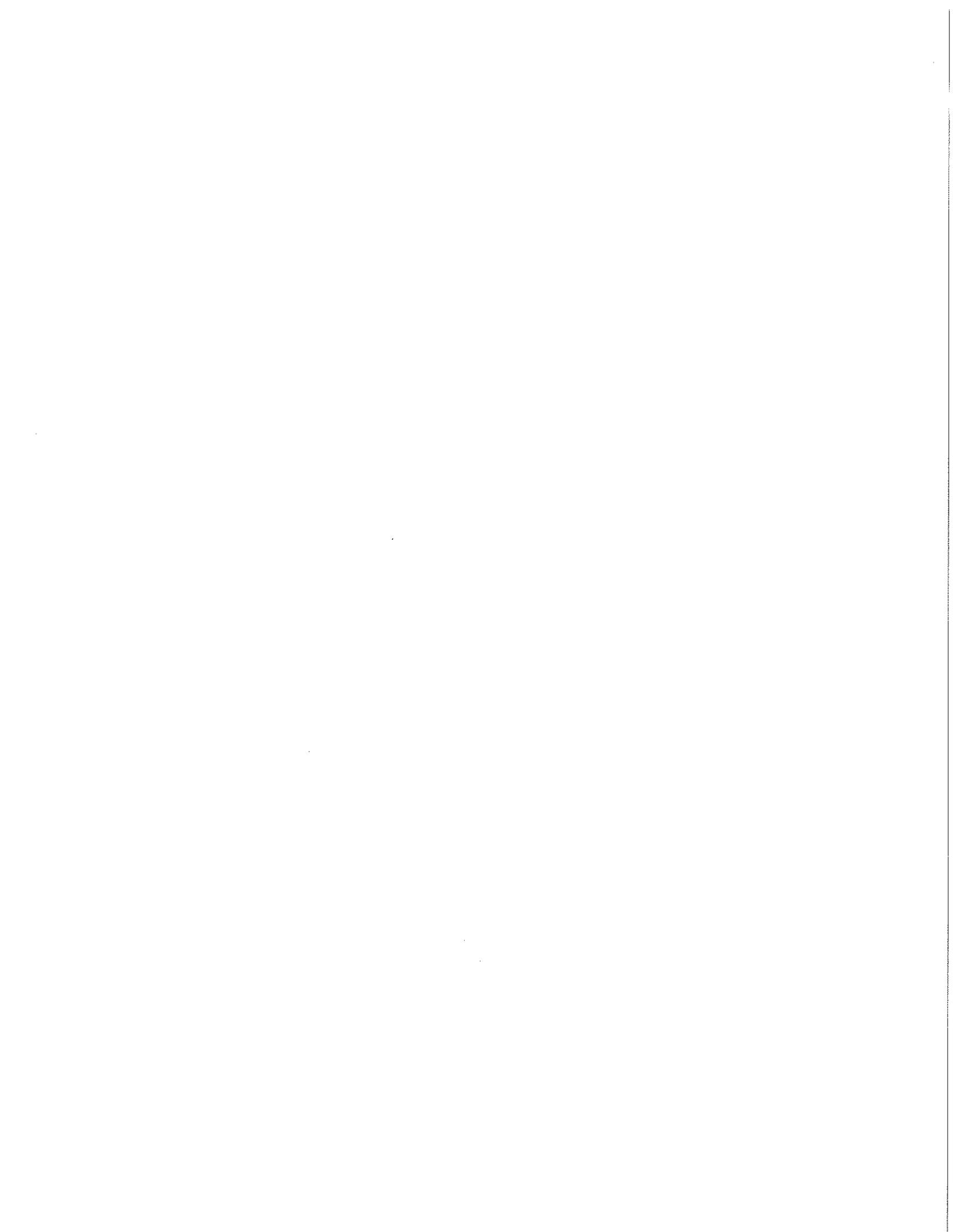
\* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

(Carry Total forward to next page)

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

Name of Facility		License No.	Report for Year Ended	Page	of
Crestfield Rehab & Fenwood Manor		1014C	9/30/2015	32	37
Account				Amount	
Total Brought Forward:				\$	2,666,736
<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	30,667		
		Accum. Depreciation	23,000	Net	\$ 7,667
4. Goodwill (Purchased Only)					
\$					
5. Investments Related to Resident Care ( <i>itemize</i> )					
\$					
6. Loans to Owners or Related Parties ( <i>itemize</i> )					
\$ 7,741,913					
Name and Address		Amount	Loan Date		
Spectrum/Hartford/Winsted/Torrington		7,741,913			
7. Other Assets ( <i>itemize</i> )					
\$					
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>					
\$ 7,749,580					
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>					
\$ 10,416,316					

\* 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
Crestfield Rehab & Fenwood Manor		1014C	9/30/2015	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,536,141
2. Notes Payable ( <i>itemize</i> )				\$	
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> )				\$	426,021
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	11,585
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> )				\$	676,960
Accrued Interest		13,118	Resident Refunds	(87,406)	
Accrued Other Expenses		178,034	Resident Trust	(741)	
Workerman Compensation Liability		270,456	Accrued Provider Tax	265,869	
Property Liability Insurance		46,984	Due To Prior Owner	(9,355)	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>2,650,707</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 Crestfield Rehab & Fenwood Manor		License No. 1014C	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,650,707	
<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> )				\$ 4,903,644	
Name and Address of Lender	Amount	Loan Date			
Ansonia/Derby	91,925				
Spectrum Realty	4,811,719				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 1,629,358	
Working Capital Line of Credit		1,629,358			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 6,533,002	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 9,183,708	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehab & Fenwood Manor	1014C	9/30/2015	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			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,031,548
6. Gain or Loss for Period			\$	(798,940)
	10/1/2014	thru 9/30/2015		
7. Total Net Worth			\$	1,232,608
<b>C. Total Reserves and Net Worth</b>			\$	1,232,608
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	10,416,316

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehab & Fenwood Manor	1014C	9/30/2015	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2014		\$	2,032,161
B.	Total Revenue <i>(From Statement of Revenue Page 30)</i>		\$	13,790,292
C.	Total Expenditures <i>(From Statement of Expenditures Page 27)</i>		\$	14,589,232
D.	Net Income or Deficit		\$	(798,940)
E.	Balance		\$	1,233,221
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.	<b>Balance at End of Period</b>		\$	1,233,221
	09/30/15			

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

Name of Facility Crestfield Rehab & Fenwood Manor		License No. 1014C	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input checked="" 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 <i>Gennaro Evangelista</i>		Title Accounting Manager	Date Signed 2/1/16		
Printed Name of Preparer Gennaro Evangelista					
Address Address 27 Naek Rd., Vernon, CT 06066			Phone Number 860-871-5454		

