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**General Information**

Name of Facility (as licensed) Crestfield Rehab & Fenwood Manor	License No. 1014C	Report for Year Ended 9/30/2017	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, 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) <i>[Signature]</i>		Date 1/30/18	Signed (Owner) <i>[Signature]</i>		Date 1/30/18
Printed Name (Administrator) Scott Duell			Printed Name (Owner) Sean Murphy		
Subscribed and Sworn to before me:	State of CT	Date 01-30-18	Signed (Notary Public) <i>[Signature]</i>	Comm. Expires 11/30/20	
Address of Notary Public 565 Vernon St 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 10/1/2016	To 9/30/2017
Address of Facility 565 Vernon St Manchester, CT 06042				
Report Prepared By Gennaro Evangelista		Phone Number 860-871-5454	Date 1/29/2018	
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 9/30/2017	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 9/30/2017	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	%**				
Spectrum Healthcare, LLC	27 Naek Rd., Vernon, CT 06066	<input type="radio"/>	<input checked="" type="radio"/>		Management Services	Page 16 Line m12	652,511	652,511
Spectrum Manchester Realty	27 Naek Rd., Vernon, CT 06066	<input type="radio"/>	<input checked="" type="radio"/>		Owens Physical Property	Page 22 Line 9	1,569,180	1,569,180
Spectrum Healthcare Torrington	225 Wyoming Ave Torrington, CT	<input type="radio"/>	<input checked="" type="radio"/>		Dietician	Page 10 Line a5a	30,182	30,182
		<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 Crestfield Rehab & Fenwood Manor	License No. 1014C	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			License No.	Report for Year Ended			Page	of
Crestfield Rehab & Fenwood Manor			1014C	9/30/2017			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	3,892	3,892	
	<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>Total ***</b>							3,892	

Is a Mileage Log Book Maintained for All Leased Vehicles?  Yes  No

\* 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 Manq	License No. 1014C	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	Address (No. & Street, City, State, Zip Code)
1	
2	
3	
4	

Services Provided by This Firm (*describe fully*)

1	\$
2	\$
3	\$
4	\$
	<b>Charge for Services Provided</b>
	\$

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

- Yes     No

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 Ed Slegeski Constable	
2 Probate Court Manchester	
3 Town of Manchester-Constable	
4 Treasurer State of Connecticut	
5 US Trustee	

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

1	
2	
3	
4	
5	

Services Provided by This Firm (*describe fully*)

1 Probate Fees for COE/COP Application	\$ 43
2 Conservator Fees	\$ 233
3 Conservator Fees	\$ 450
4 Conservator Fees	\$ 1,858
5 Bankruptcy	\$ 29,900
	<b>Charge for Services Provided</b>
	\$ 32,484

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

- Yes     No

### Schedule of Resident Statistics

Name of Facility Crestfield Rehab & Fenwood Manor			License No. 1014C		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	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	115	82	33		115	82	33		104	76	28		
B. As of midnight of THIS report period	108	80	28		104	76	28		108	80	28		
3. Total Number of Days Care Provided During Period													
A. Medicare	6,780	2,197	4,583		5,261	1,658	3,603		1,519	539	980		
B. Medicaid (Conn.)	25,803	25,803			19,387	19,387			6,416	6,416			
C. Medicaid (other states)													
D. Private Pay	5,914	1,589	4,325		4,282	1,200	3,082		1,632	389	1,243		
E. State SSI for RCH													
F. Other (Specify)	2,926	950	1,976		2,244	729	1,515		682	221	461		
G. Total Care Days During Period (3A thru F)	41,423	30,539	10,884		31,174	22,974	8,200		10,249	7,565	2,684		
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. <b>Total Resident Days (3G + 4A + 4B)</b>	41,423	30,539	10,884		31,174	22,974	8,200		10,249	7,565	2,684		

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

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

Name of Facility Crestfield Rehab & Fenwood Manor	License No. 1014C	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	13	65		9	21			
Per Diem Rate								
a. One bed rm.								
b. Two bed rms.		240.03		320-475	320-475			
c. Three or more bed rms.		240.03		380.00	380.00			

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,849	870	979	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	673	673		
2. Restorative Treatments				
C. Other	390	117	273	
D. Total Physical Therapy Treatments	2,912	1,660	1,252	

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	415	334	81	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	150	150		
2. Restorative Treatments				
C. Other	128	73	55	
D. Total Speech Therapy Treatments	693	557	136	

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,017	1,178	839	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	710	710		
2. Restorative Treatments				
C. Other	390	176	214	
D. Total Occupational Therapy Treatments	3,117	2,064	1,053	

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Crestfield Rehab & Fenwood Manor	1014C	9/30/2017	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)	92,096	1,652	32,865	590		
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	256,743	11,390	91,619	4,065		
5. Dietary Service						
a. Head Dietitian	22,244	631	7,938	225		
b. Food Service Supervisor	49,501	1,632	17,665	582		
c. Dietary Workers	308,047	20,569	109,927	7,340		
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	158,528	11,116	100,082	7,018		
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	32,818	1,392	20,719	878		
b. Other Maintenance Workers	29,898	1,954	18,875	1,233		
8. Laundry Service						
a. Supervisor	40,372	1,626	14,407	580		
b. Other Laundry Workers	102,377	6,157	36,533	2,197		
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	139,002	3,148	49,603	1,124		
b. RN						
1. Direct Care	627,644	15,450	223,976	5,513		
2. Administrative**	101,570	3,045	36,246	1,086		
c. LPN						
1. Direct Care	857,845	29,492	306,124	9,168		
2. Administrative**	57,232	1,495	20,423	534		
d. Aides and Attendants	1,387,433	86,294	495,109	30,794		
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	92,263	4,709	32,924	1,680		
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	189,594	7,439	67,657	2,654		
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	4,545,209	209,191	1,682,692	77,261		

\* 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
Crestfield Rehab & Fenwood Manor				1014C	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)							
<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.

**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	
Crestfield Rehab & Fenwood Manor				1014C	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)							
<b>Section III - Administrators***</b>										
Scott Duell	89,311	31,871		Standard		2,159	A2			
Lyndsey Brenes 08/01/17-09/30/17	2,786	994		Standard		83	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.

Annual Report of Long-Term Care Facility

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Crestfield Rehab & Fenwood Manor	1014C	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist						
3. Pharmacist	9,066	120	3,235	44		
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	203,269	3,388	153,343	2,556		
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	50,485	673	18,016	240		
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	99,931	1,332	24,361	324		
b. Other						
10. Occupational Therapist						
a. Resident Care	261,267	4,354	133,396	2,224		
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	66,605	1,211	23,768	432		
2. Administrative***						
b. LPN						
1. Direct Care	3,230	72	1,153	26		
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	16,422	219	5,860	79		
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>710,274</b>	<b>11,369</b>	<b>363,132</b>	<b>5,925</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.



## Annual Report of Long-Term Care Facility

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

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehab & Fenwood Manor	1014C	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 140,527	102,585	37,942	
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 97,967	71,516	26,451	
4. Social Security (F.I.C.A.)	\$ 451,068	329,280	121,788	
5. Health Insurance	\$ 735,831	537,157	198,674	
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (Specify) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 300,000	221,100	78,900	
d. Accounting and Auditing	\$			
e. Legal (Services should be fully described on Page 7)	\$ 32,484	23,941	8,543	
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 27,459	20,237	7,222	
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 24,562	18,102	6,460	
2. Cellular Phones	\$			
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 676,907	577,402	99,505	
<b>Subtotal</b>	\$ 2,486,804	1,901,318	585,486	

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

(Carry Subtotals forward to next page)



## Annual Report of Long-Term Care Facility

CSP-16 Rev. 9/2002

## 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	9/30/2017	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	2,486,804	1,901,318	585,486	
<b>l. Travel and Entertainment</b>				
1. Resident Travel and Entertainment	\$ 12,197	8,989	3,208	
2. Holiday Parties for Staff	\$ 25	18	7	
3. Gifts to Staff and Residents	\$ 8,708	6,364	2,344	
4. Employee Travel	\$ 12,642	9,229	3,413	
5. Education Expenses Related to Seminars and Conventions	\$ 1,738	1,269	469	
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 236	174	62	
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> )	\$ 3,000	2,190	810	
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 19,279	14,209	5,070	
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	\$ 8,827	6,505	2,321	
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 11,631	8,572	3,059	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 546	403	144	
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> )	\$ 62,569	46,017	16,552	
12. Administrative Management Services**	\$ 652,511	479,596	172,915	
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 101,853	75,065	26,788	
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,382,568	2,559,918	822,650	

\* 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)
Advertising-Promotional	\$ 3,092	\$ 1,103	
Marketing	\$ 11,117	\$ 3,967	
<b>Total Other Advertising</b>	\$ 14,209	\$ 5,070	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Dues	\$ 8,572	\$ 3,059	
<b>Total Dues</b>	\$ 8,572	\$ 3,059	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Employee Background Check	\$ 8,265	\$ 2,949	
Bank Fees	\$ 292	\$ 105	
Licenses	\$ 313	\$ 112	
Late Fees	\$ 1,121	\$ 400	
Interest Expense-Late Fees	\$ 65,074	\$ 23,222	
<b>Total Other Administrative and General</b>	\$ 75,065	\$ 26,788	\$ -



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

Name of Facility Crestfield Rehab & Fenwood Manor	License No. 1014C	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 #
Spectrum Healthcare	652,511	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	9/30/2017		18	37
Item	Total	CCNH	RHNS	(Specify)		
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$ 335,606	247,341	88,264			
2. Non-Food Supplies	\$ 31,500	23,216	8,285			
3. Other (Specify) _____	\$					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$					
c. Management Services**	\$					
d. Other (Specify) _____	\$					
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 367,106</b>	<b>270,557</b>	<b>96,549</b>			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)		
G. Resident Meals: Total no. of meals served per day:*	340	251	89			
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 type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.			
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.			
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
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		License No.	Report for Year Ended		Page	of
Crestfield Rehab & Fenwood Manor		1014C	9/30/2017		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	13,303	9,804	3,499	
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. \$	18,269	13,464	4,805	
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>		\$	<b>31,572</b>	<b>23,268</b>	<b>8,303</b>	
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
Crestfield Rehab & Fenwood Manor		1014C	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. \$	36,346	22,280	14,066	
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. \$	2,570	1,575	995	
c.	Management Services*	\$				
d.	Other ( <i>Specify</i> )	\$				
4E.	<b>Total Housekeeping Expenditures</b> (4a + b + c + d)	\$	38,916	23,855	15,060	
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	345,219	254,426	90,793	
b.	Medicine Cabinet Drugs	\$	38,568	28,425	10,143	
c.	Medical and Therapeutic Supplies	\$	332,663	245,172	87,490	
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	67,391	49,667	17,724	
f.	X-rays and Related Radiological Procedures***	\$	35,204	25,945	9,259	
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	34,022	25,074	8,948	
i.	Recreation	\$	39,579	29,169	10,409	
j.	Other ( <i>Specify</i> )**** See Attached Schedule	\$	164,038	120,896	43,142	
5K.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	1,056,682	778,774	277,907	

\* 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)
PT Supplies	\$ 634	\$ 226	
PT Supplies Part A	\$ 11	\$ 4	
OT Supplies	\$ 79	\$ 28	
Dues & Subscriptions	\$ 441	\$ 157	
IV Therapy	\$ 35,452	\$ 12,651	
Outside Medical Services	\$ 9,714	\$ 3,466	
Respiratory Therapy	\$ 74,566	\$ 26,609	
<b>Total Other Resident Care</b>	<b>\$ 120,896</b>	<b>\$ 43,142</b>	<b>\$ -</b>

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

Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref. ***			Page of
		Yes	No			CCNH	RHNS (Specify)	Pg Line	
USA Hauling		<input type="radio"/>	<input checked="" type="radio"/>		Waste Removal	9,628	6,078		21   37
ADP		<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	29,898	10,780		21   37
Tools 4 Data		<input type="radio"/>	<input checked="" type="radio"/>		Computer Maintenance	15,353	5,335		22   6f
Iron Mountain		<input type="radio"/>	<input checked="" type="radio"/>		Archives	10,514	3,752		22   6f
TRM Landscaping		<input type="radio"/>	<input checked="" type="radio"/>		Grounds Landscaping	11,974	7,559		20   4b
TRM Landscaping		<input type="radio"/>	<input checked="" type="radio"/>		Snow Removal	6,389	4,033		
Temps Now		<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping	1,575	995		
		<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
Crestfield Rehab & Fenwood Manor	1014C	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 65,957	40,432	25,525			
b. Heat	\$ 54,339	33,310	21,029			
c. Light & Power	\$ 80,661	49,445	31,216			
d. Water	\$ 36,792	22,554	14,239			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 3,892	2,386	1,506			
f. Other ( <i>itemize</i> )	\$ 91,256	58,570	32,686			
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 332,898	206,696	126,202			
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 411	252	159			
b. Building & Building Improvements	\$ 34,435	21,108	13,326			
c. Non-Movable Equipment	\$ 2,479	1,520	959			
d. Movable Equipment	\$ 16,218	9,942	6,276			
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 53,543	32,822	20,721			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,569,180	961,907	607,273			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 115,356	70,713	44,643			
c. Personal property taxes	\$ 14,378	8,814	5,564			
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 1,752,456	1,074,256	678,201			

\* 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)
Trash Removal	\$ 9,708	\$ 6,129	
Hazardous Waste Removal	\$ 789	\$ 498	
Service Contracts	\$ 12,953	\$ 8,178	
Grounds Maintenance	\$ 6,424	\$ 4,055	
Grounds Landscaping	\$ 12,553	\$ 7,925	
Computer Maintenance	\$ 15,353	\$ 5,535	
Small Equipment Purchases-Admin	\$ 490	\$ 177	
Small Equipment Purchases-Plant	\$ 300	\$ 189	
<b>Total Other Repairs and Maintenance</b>	\$ 58,570	\$ 32,686	\$ -



### Depreciation Schedule

Name of Facility Crestfield Rehab & Fenwood Manor			License No. 1014C			Report for Year Ended 9/30/2017			Page 23	of 37			
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals					
<b>A. Land Improvements</b>													
1. Acquired prior to this report period	39,220		39,220	38,809	SL	8	411						
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal								411					
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period	611,239		611,239	423,875	SL	Var	34,652						
2. Disposals (attach schedule)	(6,515)		(6,515)				(217)						
3. Acquired during this report period (attach schedule)													
B-4. Subtotal								34,435					
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period	124,379		124,379	96,321	SL	Var	2,479						
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal								2,479					
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
	Yes	No	Month	Year									
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period													
					322,437		322,437	260,414	SL	Var	16,150		
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)													
					4,065		4,065		SL	5	68		
D-3. Subtotal													
												16,218	
<b>E. Total Depreciation</b>													
												53,543	





### Amortization Schedule\*

Name of Facility Crestfield Rehab & Fenwood Manor			License No. 1014C		Report for Year Ended 9/30/2017			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									

\* 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 9/30/2017	Page 25	of 37
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**11. Property Questionnaire**

**Part A**

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

Yes  No

If "Yes," complete Part B.  
If "No," complete Part C.

\*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total			
1. Date Land Purchased	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			

**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	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	8,310,878			
<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				

**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
Crestfield Rehab & Fenwood Manor		1014C	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
Crestfield Rehab & Fenwood Man		1014C		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)				\$	93,334	57,214	36,120
Working Capital							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	93,334	57,214	36,120
14. Insurance							
a. Insurance on Property (buildings only)				\$	92,441	56,666	35,775
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. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	92,441	56,666	35,775
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	14,449,280	10,306,688	4,142,592

**D. Adjustments to Statement of Expenditures**

Name of Facility			License No.	Report for Year Ended	Page	of	
Crestfield Rehab & Fenwood Manor			1014C	9/30/2017	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	\$ 300,000	221,100	78,900	
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	m3	Unallowable Advertising *	\$ 19,279	14,209	5,070	
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 1,520	1,121	400	
<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	\$			
Subtotal (Items 1 - 26)				\$ 320,799	236,430	84,370	

\* 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	m13	Late Fees	\$ 1,121	\$ 400	
<b>Total Other A&amp;G Adjustments</b>			\$ 1,121	\$ 400	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Crestfield Rehab & Fenwood Manor			1014C	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 320,799	236,430	84,370	
<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	\$ 88,296	65,074	23,222	
<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>				\$ 409,095	301,504	107,592	

\*\*\* 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.

Crestfield Rehab & Fenwood Manor  
9/30/2017

**Schedule of Other Ancillary Costs**

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

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Interest Expense-Late Fees	\$ 65,074	\$ 23,222	
<b>Total Other Adjustments</b>			\$ 65,074	\$ 23,222	\$ -

Schedule of Unallowable Building Interest

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

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Crestfield Rehab & Fenwood Manor	1014C	9/30/2017			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents (CT only)	\$ 9,541,891	9,541,891				
b. Medicaid Room and Board Contractual Allowance **	\$ (3,344,464)	(3,344,464)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 2,571,412	833,137	1,738,274			
b. Medicare Room and Board Contractual Allowance **	\$ 804,638	260,703	543,935			
4. a. Private-Pay Residents and Other	\$ 3,282,156	949,759	2,332,398			
b. Private-Pay Room and Board Contractual Allowance **	\$ 27,931	8,436	19,494			
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 292,545	94,785	197,761			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (292,545)	(94,785)	(197,761)			
c. Prescription Drugs - Non-Medicare	\$ 163,482	54,807	108,675			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (163,482)	(54,807)	(108,675)			
2. a. Medical Supplies - Medicare	\$ 1,310	425	886			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (1,310)	(425)	(886)			
c. Medical Supplies - Non-Medicare	\$ 5,535	1,799	3,736			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (5,535)	(1,799)	(3,736)			
3. a. Physical Therapy - Medicare	\$ 697,102	225,861	471,241			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (638,935)	(207,015)	(431,920)			
c. Physical Therapy - Non-Medicare	\$ 284,858	114,012	170,845			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (284,858)	(114,012)	(170,845)			
4. a. Speech Therapy - Medicare	\$ 256,832	83,213	173,618			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (223,217)	(72,322)	(150,895)			
c. Speech Therapy - Non-Medicare	\$ 91,980	40,850	51,129			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (91,980)	(40,850)	(51,129)			
5. a. Occupational Therapy - Medicare	\$ 768,038	248,844	519,194			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (703,030)	(227,782)	(475,248)			
c. Occupational Therapy - Non-Medicare	\$ (299,608)	(123,934)	(175,674)			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ 299,608	123,934	175,674			
6. a. Other (Specify) - Medicare	\$					
b. Other (Specify) - Non-Medicare	\$					
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 13,040,352	8,300,261	4,740,091			
<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 (Specify)	\$ 47	15	32			
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 8,025	5,898	2,127			
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 8,071	5,913	2,158			
<b>VI. Total All Revenue (III +V)</b>	\$ 13,048,424	8,306,175	4,742,249			

\* 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)
<b>Total Other Resident Revenue - Medicare</b>		\$ -	\$ -	\$ -

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

**Related Exp**

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

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Account Receivables		\$ 15	\$ 32	
<b>Total Interest Income</b>			\$ 15	\$ 32	\$

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
	Medical Records	\$ 856	\$ 309	
	UHC Participation Plan	\$ 4,564	\$ 1,646	
	Hairdresser Rental	\$ 478	\$ 172	
<b>Total Other Revenue</b>		\$ 5,898	\$ 2,127	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehab & Fenwood Manor	1014C	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	24,878
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,760,822
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	223,640
4. Inventories			\$	
5. Prepaid Expenses			\$	117,439
a. Prepaid-Expenses	5,727			
b. Prepaid-Real Estate Taxes	79,429			
c. Prepaid-Real Estate Taxes	32,283			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	21,465
Deposits-Other	21,465			
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>2,148,245</b>
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost	39,220	\$	
	Accum. Depreciation	39,220		Net
3. Buildings	*Historical Cost	604,724	\$	146,414
	Accum. Depreciation	458,310		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	124,379	\$	25,579
	Accum. Depreciation	98,800		Net
6. Movable Equipment	*Historical Cost	326,502	\$	49,870
	Accum. Depreciation	276,632		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>			<b>\$</b>	<b>221,863</b>

\* 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	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	2,370,108
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	8,409,230
Name and Address		Amount	Loan Date	
Spectrum/Hartford/Winsted		8,409,230		
7. Other Assets ( <i>itemize</i> )			\$	
_____				
_____				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	8,409,230
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	10,779,337

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



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

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

Name of Facility Crestfield Rehab & Fenwood Manor		License No. 1014C	Report for Year Ended 9/30/2017	Page 33	of 37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,522,757
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> )				\$	345,441
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	6,503
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> )				\$	953,500
Accrued Other Expenses		268,477	Accrued Provider Tax	744,777	
Property Liability Insurance		52,805	Due To Prior Owner	(9,355)	
Resident Refunds		(101,145)			
Resident Trust		(2,059)			
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>3,828,201</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 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,828,201	
<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> )				\$ 6,617,123	
Name and Address of Lender	Amount	Loan Date			
Ansonia/Derby/Torrington	96,687				
Spectrum Realty	6,520,436				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 1,427,624	
Working Capital Line of Credit		1,427,624			
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 8,044,746	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 11,872,948	

**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	9/30/2017	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			\$	307,245
6. Gain or Loss for Period			\$	(1,400,856)
	10/1/2016	thru	9/30/2017	
7. Total Net Worth			\$	(1,093,611)
<b>C. Total Reserves and Net Worth</b>			\$	(1,093,611)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	10,779,337

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehab & Fenwood Manor	1014C	9/30/2017	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	307,833
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	13,048,424
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	14,449,280
D. Net Income or Deficit			\$	(1,400,856)
E. Balance			\$	(1,093,023)
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>			\$	(1,093,023)
	09/30/17			

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

Name of Facility Crestfield Rehab & Fenwood Manor	License No. 1014C	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 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 <i>Accounting Manager</i>	Date Signed <i>11/29/18</i>		
Printed Name of Preparer  Gennaro Evangelista				
Address  27 Naek Rd., Vernon, CT 06066		Phone Number  860-871-5454		