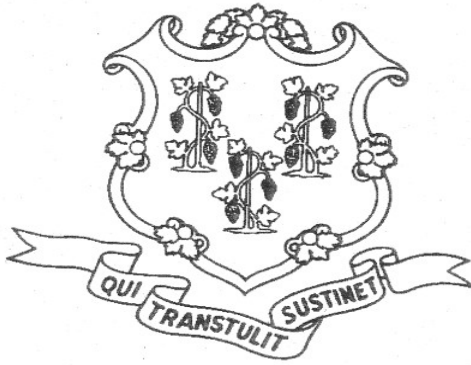


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2018

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 Chronic and Convalescent                      Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input checked="" type="checkbox"/> Supervision only <input checked="" type="checkbox"/> Other (CCNH)    (RHNS)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 1014C	RHNS 106RH	Other	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

### General Information

Name of Facility (as licensed) Crestfield Rehab & Fenwood Manor	License No. 1014C	Report for Year Ended 9/30/2018	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, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator)			Printed Name (Owner) Tim Coburn		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Crestfield Rehab & Fenwood Manor	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 565 Vernon St Manchester, CT 06042				
Report Prepared By Sean Murphy	Phone Number 860-643-5151	Date 1/22/2019		
Item	Total	CCNH	RHNS	Other
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 9/30/2018	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	Other	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 checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input checked="" type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> 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="checkbox"/> Yes <input checked="" type="checkbox"/> No                   If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Brian Dickstein		Nursing Home Administrator's License No.:		
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 9/30/2018	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	352,506	352,506
Spectrum Manchester Realty	27 Naek Rd., Vernon, CT 06066	<input type="radio"/>	<input checked="" type="radio"/>		Owns Physical Property	Page 22 Line 9	680,824	680,824
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.  
 \*\* Provide the percentage amount of revenue received from non-related parties.

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Crestfield Rehab & Fenwood Manor	License No. 1014C	Report for Year Ended 9/30/2018	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	9/30/2018			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	1,811		1,811	
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	<b>Total ***</b>	1,811

\* 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 Man	License No. 1014C	Report for Year Ended 9/30/2018	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	\$
	Charge for Services Provided
	\$

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 Joe Vitale	
2 Reid and Riege	
3 Town of Manchester-Constable	
4 Treasurer State of Connecticut	
5 US Trustee	

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

**Services Provided by This Firm (describe fully)**

1 General counsel	\$ 5,976
2 Receiver counsel	\$ 19,548
3 Conservator Fees	\$ 450
4 Conservator Fees	\$ 2,800
5 Bankruptcy	\$ 29,900
	Charge for Services Provided
	\$ 58,674

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

Schedule of Resident Statistics

Name of Facility Crestfield Rehab & Fenwood Manor			License No. 1014C			Report for Year Ended 9/30/2018				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Other	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	Other	Total	CCNH	RHNS	Other
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	104	76	28		104	76	28		98	76	22	
B. As of midnight of THIS report period	98	75	23		98	76	22		98	75	23	
3. Total Number of Days Care Provided During Period												
A. Medicare	4,325	1,898	2,427		3,585	1,600	1,985		740	298	442	
B. Medicaid (Conn.)	24,086	24,086			17,872	17,872			6,214	6,214		
C. Medicaid (other states)												
D. Private Pay	7,155	1,293	5,862		5,430	914	4,516		1,725	379	1,346	
E. State SSI for RCH												
F. Other (Specify)	3,835	1,996	1,839		2,405	1,144	1,261		1,430	852	578	
G. Total Care Days During Period (3A thru F)	39,401	29,273	10,128		29,292	21,530	7,762		10,109	7,743	2,366	
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>	39,401	29,273	10,128		29,292	21,530	7,762		10,109	7,743	2,366	

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

Name of Facility Crestfield Rehab & Fenwood Manor			License No. 1014C			Report for Year Ended 9/30/2018			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input checked="" type="radio"/> Yes <input type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Other	Lost			Gained			CCNH	RHNS	Other	
	(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	Other			
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	Other	R.C.H.	ICF-MR				
No. of Residents	5		64		7		22						
Per Diem Rate													
a. One bed rm.			240.03		320-475		320-475						
b. Two bed rms.			240.03		380.00		380.00						
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	Other		
A. Medicare - Part B								890	463	427			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,351	1,351				
2. Restorative Treatments													
C. Other								635	566	69			
D. <b>Total Physical Therapy Treatments</b>								2,876	2,380	496			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								366	256	110			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								206	206				
2. Restorative Treatments													
C. Other								275	211	64			
D. <b>Total Speech Therapy Treatments</b>								847	673	174			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								1,430	1,048	382			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,397	1,397				
2. Restorative Treatments													
C. Other								975	975				
D. <b>Total Occupational Therapy Treatments</b>								3,802	3,420	382			

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Crestfield Rehab & Fenwood Manor	1014C	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input type="radio"/> Yes <input checked="" type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Other	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)	128,965	1,879	46,021	670		
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	284,110	10,628	101,385	3,793		
5. Dietary Service						
a. Head Dietitian	43,540	1,209	15,537	432		
b. Food Service Supervisor	49,764	1,568	17,758	560		
c. Dietary Workers	308,262	20,987	110,004	7,489		
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	151,919	13,537	95,910	4,831		
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	31,191	1,660	19,691	592		
b. Other Maintenance Workers	31,239	1,598	19,722	570		
8. Laundry Service						
a. Supervisor	42,395	1,592	15,129	568		
b. Other Laundry Workers	91,520	5,533	32,659	1,974		
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	133,710	3,019	47,715	1,078		
b. RN						
1. Direct Care	709,197	15,162	253,078	5,410		
2. Administrative**	130,628	2,072	46,615	740		
c. LPN						
1. Direct Care	767,253	29,594	273,796	10,406		
2. Administrative**	59,255	3,411	21,145	1,217		
d. Aides and Attendants	1,358,134	93,734	484,653	30,751		
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	88,167	4,383	31,463	1,564		
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	227,522	8,449	81,192	3,015		
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	4,636,771	220,015	1,713,473	75,660		

\* 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	9/30/2018				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	Other							
<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	9/30/2018			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	Other							
<b>Section III - Administrators***</b>										
Scott Duell	75,230	26,846		Standard		1,487	A2			
Kate Rockefeller	53,735	19,175		Standard		1,062	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	9/30/2018	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	Other	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	10,077	135	3,596	48		
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	167,645	2,794	126,469	2,108		
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	44,220	590	15,780	210		
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	93,291	1,244	22,743	303		
b. Other						
10. Occupational Therapist						
a. Resident Care	229,449	3,824	117,151	1,953		
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	45,573	829	16,263	296		
2. Administrative***						
b. LPN						
1. Direct Care	9,857	219	3,517	78		
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	12,004	160	4,284	58		
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>612,116</b>	<b>9,795</b>	<b>309,803</b>	<b>5,054</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.

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

Name of Facility Crestfield Rehab & Fenwood Manor		License No. 1014C		Report for Year Ended 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Constantine Zariphes MD, 945 Main St., Suite 102, Manchester, CT 06040	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Pharamerica, PO Box 409251, Atlanta, GA 30384	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
Select Rehabilitation, Inc., 550 Frontage Rd., Suite 2415 Northfield, IL 60093	Contract Therapy	<input type="radio"/>	<input checked="" type="radio"/>			
Dr. Joseph Brenes-The Hospitalist Company-PO Box 844929, Los Angeles, CA 90084-4929	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
HealthDrive Dental Group-888 Worchester St., Wellesley. MA 02482-3744	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
Dr. Gilberto Ramirez-Collins Medical Associates, 95 Woodlawn St., Hartford, CT 06105	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
The Nurse Network-5 Central Ave., E. Hartford, CT 06150	Pool Nursing	<input type="radio"/>	<input checked="" type="radio"/>			
Worldwide Staffing-175 Dwight Rd., Longmeadow, MA 01106	Pool Nursing	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

\* Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.

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

Name of Facility	License No.	Report for Year Ended		Page	of
Crestfield Rehab & Fenwood Manor	1014C	9/30/2018		15	37
Item	Total	CCNH	RHNS	Other	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 117,622	85,864	31,758		
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 88,712	64,760	23,952		
4. Social Security (F.I.C.A.)	\$ 463,187	338,126	125,060		
5. Health Insurance	\$ 658,616	480,790	177,826		
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. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 304,225	224,214	80,011		
d. Accounting and Auditing	\$				
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 58,674	43,243	15,431		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
g. Office Supplies	\$ 28,350	20,894	7,456		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 21,750	16,030	5,720		
2. Cellular Phones	\$				
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$				
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$				
k. Other Taxes ( <i>Not related to property - See Page 22</i> )					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 673,733	574,694	99,039		
<b>Subtotal</b>	\$ 2,414,869	1,848,615	566,254		

\* 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	9/30/2018	16	37	
Item		Total	CCNH	RHNS	Other
<b>Subtotals Brought Forward:</b>		2,414,869	1,848,615	566,254	
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$	3,033	2,235	798	
2. Holiday Parties for Staff	\$	1,200	876	324	
3. Gifts to Staff and Residents	\$	8,587	6,274	2,313	
4. Employee Travel	\$	6,284	4,587	1,697	
5. Education Expenses Related to Seminars and Conventions	\$	5,848	4,269	1,579	
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$	15,286	11,159	4,127	
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$	22,924	16,895	6,029	
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	\$	7,728	5,696	2,032	
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$	10,738	7,914	2,824	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	1,241	915	326	
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> )	\$	61,787	45,446	16,341	
12. Administrative Management Services**	\$	352,506	259,092	93,414	
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	68,643	50,587	18,056	
<b>C-14 Total Administrative &amp; General Expenditures</b>	<b>\$</b>	<b>2,980,674</b>	<b>2,264,560</b>	<b>716,114</b>	

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

Schedule of Other Advertising

Description	CCNH	RHNS	Other
Adversting-Promotional	\$ -	\$ -	
Marketing	\$ 16,895	\$ 6,029	
<b>Total Other Advertising</b>	\$ 16,895	\$ 6,029	\$ -

Schedule of Dues

Description	CCNH	RHNS	Other
Dues	\$ 7,914	\$ 2,824	
<b>Total Dues</b>	\$ 7,914	\$ 2,824	\$ -

Schedule of Contributions

Description	CCNH	RHNS	Other
<b>Total Contributions</b>	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Other
Employee Background Check	\$ 5,541	\$ 1,977	
Bank Fees	\$ 1,067	\$ 385	
Licenses	\$ 1,478	\$ 528	
Late Fees	\$ 718	\$ 256	
Interest Expense-Late Fees	\$ 41,782	\$ 14,910	
<b>Total Other Administrative and General</b>	\$ 50,587	\$ 18,056	\$ -



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

Name of Facility	License No.	Report for Year Ended	Page of
Crestfield Rehab & Fenwood Manor	1014C	9/30/2018	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	352,506	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 Crestfield Rehab & Fenwood Manor		License No. 1014C	Report for Year Ended 9/30/2018	Page 18	of 37
Item		Total	CCNH	RHNS	Other
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 343,357	253,054	90,303	
2.	Non-Food Supplies	\$ 30,552	22,517	8,035	
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) _____		\$			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 373,909</b>	<b>275,571</b>	<b>98,338</b>	
2F. Dietary Questionnaire		Total	CCNH	RHNS	Other
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.

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

Name of Facility Crestfield Rehab & Fenwood Manor		License No. 1014C	Report for Year Ended 9/30/2018	Page 19	of 37
Item		Total	CCNH	RHNS	Other
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. \$	11,702	8,624	3,078	
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. \$	10,998	8,105	2,892	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify)	\$				
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	<b>\$</b>	<b>22,700</b>	<b>16,729</b>	<b>5,970</b>	
<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.

\*\*\* 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	9/30/2018	20	37	
Item		Total	CCNH	RHNS	Other
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	36,433	22,333	14,100	
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. \$	2,691	1,649	1,041	
C. Other ( <i>Specify</i> )	\$				
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>	\$	39,124	23,982	15,141	
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	310,741	229,016	81,725	
b. Medicine Cabinet Drugs	\$	76	56	20	
c. Medical and Therapeutic Supplies	\$	338,437	249,428	89,009	
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	8,501	6,265	2,236	
f. X-rays and Related Radiological Procedures***	\$	69,009	50,859	18,149	
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h. Laboratory***	\$	33,565	24,737	8,828	
i. Recreation	\$	46,669	34,395	12,274	
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	155,011	114,243	40,768	
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>	\$	962,007	708,999	253,008	

\* 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.



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

Name of Facility Crestfield Rehab & Fenwood Manor			License No. 1014C	Report for Year Ended 9/30/2018	Page of 21   37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Other	Pg	Line
USA Hauling		<input type="radio"/>	<input checked="" type="radio"/>		Waste Removal	10,366	6,544		22	6f
ADP		<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	29,898	10,780		16	m11
Tools 4 Data		<input type="radio"/>	<input checked="" type="radio"/>		Computer Maintenance	17,164	6,188		22	6f
Iron Mountain		<input type="radio"/>	<input checked="" type="radio"/>		Archives	10,514	3,752		16	m11
TRM Landscaping		<input type="radio"/>	<input checked="" type="radio"/>		Grounds Landscaping	13,537	8,546		22	6f
TRM Landscaping		<input type="radio"/>	<input checked="" type="radio"/>		Snow Removal	6,760	4,268		22	6f
Temps Now		<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping	1,575	995		20	4b
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Crestfield Rehab & Fenwood Manor	1014C	9/30/2018			22	37
Item	Total	CCNH	RHNS	Other		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 78,609	48,188	30,422			
b. Heat	\$ 59,844	36,684	23,160			
c. Light & Power	\$ 97,018	59,472	37,546			
d. Water	\$ 36,100	22,129	13,971			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 1,811	1,110	701			
f. Other ( <i>itemize</i> )	\$ 103,214	66,257	36,957			
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 376,595	233,840	142,755			
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 34,652	21,242	13,410			
c. Non-Movable Equipment	\$ 2,479	1,520	959			
d. Movable Equipment	\$ 16,150	9,900	6,250			
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 53,281	32,662	20,619			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 680,824	417,345	263,479			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 28,620	17,544	11,076			
c. Personal property taxes	\$ 14,293	8,762	5,531			
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 777,018	476,312	300,706			

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







Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility Crestfield Rehab & Fenwood Manor			License No. 1014C		Report for Year Ended 9/30/2018			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 9/30/2018	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		04/14/82		
2. Date Structure Completed				
3. If <b>NOT</b> 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	8,310,878			
<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				
<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	9/30/2018			26	37
Item		Total	CCNH	RHNS	Other		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$					

*(Carry Subtotals forward to next page)*

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Crestfield Rehab & Fenwood Mand	1014C	9/30/2018	27	37		
Item			Total	CCNH	RHNS	Other
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment						
\$						
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other ( <i>Specify</i> )						
\$						
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 ( <i>Specify</i> )						
Working Capital						
			81,645	50,048	31,597	
<b>13. Total All Interest Expense (12B7 + 12C3 + 12D)</b>						
			81,645	50,048	31,597	
14. Insurance						
a. Insurance on Property (buildings only)						
\$						
b. Insurance on Automobiles						
\$						
c. Insurance other than Property (as specified above)						
1. Umbrella ( <i>Blanket Coverage</i> )						
\$						
2. Fire and Extended Coverage						
\$						
3. Other ( <i>Specify</i> )						
\$						
<b>14d. Total Insurance Expenditures (14a + b + c)</b>						
			92,710	56,831	35,879	
<b>15. Total All Expenditures (A-13 thru C-14)</b>						
			12,978,543	9,355,760	3,622,783	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Crestfield Rehab & Fenwood Manor				1014C	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
<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	\$ 304,225	224,214	80,011	
10.			Accounting	\$			
10a.			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 *	\$ 22,924	16,895	6,029	
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 975	718	256	
<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)				\$ 328,124	241,827	86,296	

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

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	Other
16	m13	Late Fees	\$ 718	\$ 256	
<b>Total Other A&amp;G Adjustments</b>			\$ 718	\$ 256	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Crestfield Rehab & Fenwood Manor			1014C	9/30/2018	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Subtotals Brought Forward				\$ 328,124	241,827	86,296	
<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.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 56,692	41,782	14,910	
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 384,815	283,609	101,206	

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

**Schedule of Other Ancillary Costs**

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

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

Page Ref	Line Ref	Description	CCNH	RHNS	Other
16	m13	Interest Expense-Late Fees	\$ 41,782	\$ 14,910	
<b>Total Other Adjustments</b>			\$ 41,782	\$ 14,910	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Other
<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	9/30/2018			30	37
Item	Total	CCNH	RHNS	Other		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 9,041,270	9,041,270				
b. Medicaid Room and Board Contractual Allowance **	\$ (3,136,777)	(3,136,777)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,738,906	563,406	1,175,500			
b. Medicare Room and Board Contractual Allowance **	\$ 395,059	127,999	267,060			
4. a. Private-Pay Residents and Other	\$ 3,750,106	1,088,403	2,661,704			
b. Private-Pay Room and Board Contractual Allowance **	\$					
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 210,774	68,291	142,483			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (210,774)	(68,291)	(142,483)			
c. Prescription Drugs - Non-Medicare	\$ 186,456	60,617	125,839			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (186,456)	(60,617)	(125,839)			
2. a. Medical Supplies - Medicare	\$ 2,023	655	1,368			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (2,023)	(655)	(1,368)			
c. Medical Supplies - Non-Medicare	\$ 3,271	1,063	2,208			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (3,271)	(1,063)	(2,208)			
3. a. Physical Therapy - Medicare	\$ 473,345	153,364	319,981			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (387,433)	(125,528)	(261,905)			
c. Physical Therapy - Non-Medicare	\$ 290,236	94,433	195,803			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (290,236)	(94,433)	(195,803)			
4. a. Speech Therapy - Medicare	\$ 156,655	50,756	105,899			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (143,390)	(46,458)	(96,932)			
c. Speech Therapy - Non-Medicare	\$ 96,394	31,429	64,965			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (96,394)	(31,429)	(64,965)			
5. a. Occupational Therapy - Medicare	\$ 450,090	145,829	304,261			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (418,670)	(135,649)	(283,021)			
c. Occupational Therapy - Non-Medicare	\$ 311,060	101,179	209,881			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (311,060)	(101,179)	(209,881)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$					
b. Other ( <i>Specify</i> ) - Non-Medicare	\$					
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 11,919,161	7,726,614	4,192,547			
<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> )	\$ 64	21	43			
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 982	722	260			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 1,046	742	303			
<b>VI. Total All Revenue</b> (III +V)	\$ 11,920,207	7,727,356	4,192,850			

\* 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	9/30/2018	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	1,235,975
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,467,714
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	55,422
4. Inventories			\$	
5. Prepaid Expenses			\$	224,325
a. Prepaid-Expenses	227,710			
b. Prepaid-Real Estate Taxes	(3,386)			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	21,465
Deposits-Other	21,465			
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	3,004,901
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	39,220	\$	
	Accum. Depreciation	39,220		Net
3. Buildings	*Historical Cost	604,724	\$	111,762
	Accum. Depreciation	492,962		Net
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
5. Non-Movable Equipment	*Historical Cost	124,379	\$	23,100
	Accum. Depreciation	101,279		Net
6. Movable Equipment	*Historical Cost	326,502	\$	33,720
	Accum. Depreciation	292,782		Net
7. Motor Vehicles	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	
_____				
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	168,582

\* 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 Crestfield Rehab & Fenwood Manor	License No. 1014C	Report for Year Ended 9/30/2018	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	3,173,484
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost	
			Accum. Depreciation	
			Net	\$
3. Buildings			*Historical Cost	
			Accum. Depreciation	
			Net	\$
4. Non-Movable Equipment			*Historical Cost	
			Accum. Depreciation	
			Net	\$
5. Movable Equipment			*Historical Cost	
			Accum. Depreciation	
			Net	\$
6. Motor Vehicles			*Historical Cost	
			Accum. Depreciation	
			Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost	
			Accum. Depreciation	
			Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	7,789,767
Name and Address		Amount	Loan Date	
Spectrum/Hartford/Winsted		7,789,767		
7. Other Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	7,789,767
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	10,963,250

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



Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
<b>Total Prepaid Expenses</b>			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

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

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Crestfield Rehab & Fenwood Manor		1014C	9/30/2018	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,701,577
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	294,049
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	8,097
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> )				\$	1,800,999
Accrued Other Expenses		280,054	Accrued Provider Tax	779,424	
Property Liability Insurance		(2,339)	Due To Prior Owner	(9,355)	
Resident Refunds		(100,072)	State Advance	855,558	
Resident Trust		(2,271)	See Schedule		
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>4,804,722</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 9/30/2018		Page 34	of 37
Account				Amount	
Total Brought Forward:				4,804,722	
<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> )				\$ 7,082,085	
Name and Address of Lender	Amount	Loan Date			
Ansonia/Derby/Torrington	96,878				
Spectrum Realty	6,985,206				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 1,387,152	
Working Capital Line of Credit		1,387,152			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 8,469,237	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 13,273,959	

**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	9/30/2018	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			\$	(1,252,373)
6. Gain or Loss for Period			\$	(1,058,336)
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	(2,310,709)
<b>C. Total Reserves and Net Worth</b>			\$	(2,310,709)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	10,963,250

### H. Changes in Total Net Worth

Name of Facility Crestfield Rehab & Fenwood Manor	License No. 1014C	Report for Year Ended 9/30/2018	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(1,252,373)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,920,207
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	12,978,543
D. Net Income or Deficit			\$	(1,058,336)
E. Balance			\$	(2,310,709)
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>			\$	(2,310,709)
				09/30/18

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

Name of Facility Crestfield Rehab & Fenwood Manor	License No. 1014C	Report for Year Ended 9/30/2018	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 checked="" type="checkbox"/> Other		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
Sean Murphy				
Address Address		Phone Number		
565 Vernon St, Manchester, CT		860-643-5151		