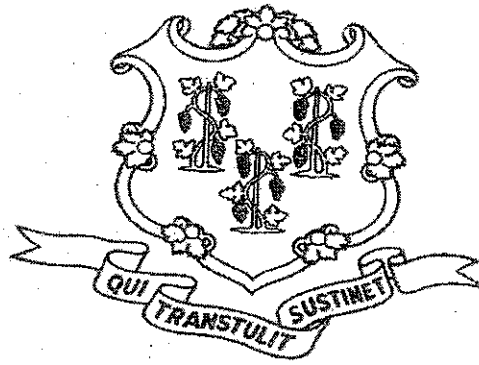


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Crestfield Rehab & Fenwood Manor	
Address (No. & Street, City, State, Zip Code) 565 Vernon St Manchester, CT 06042	
Type of Facility <input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input checked="" type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 1014C	RHNS 106RH	(Specify)	Medicare Provider 07-5013
------------------	---------------	---------------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 10140	RHNS	ICF-IID
----------------------------	---------------	------	---------

For Department Use Only

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

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

General Information

Name of Facility (as licensed) Crestfield Rehab & Fenwood Manor	License No. 1014C	Report for Year Ended 9/30/2016	Page 1	of 37
--------------------------------------------------------------------	----------------------	------------------------------------	-----------	----------

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Crestfield Rehab & Fenwood Manor [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator) <i>Scott Duell</i>		Date 2/1/17	Signed (Owner) <i>Sean Murphy</i>		Date 2/1/17
Printed Name (Administrator) Scott Duell			Printed Name (Owner) Sean Murphy		
Subscribed and Sworn to before me:	State of CT	Date 02/01/17	Signed (Notary Public) <i>Notary Public</i>	Comm. Expires 11/30/2020	
Address of Notary Public 565 Vernon St Manchester CT					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Crestfield Rehab & Fenwood Manor		Period Covered:	From 10/1/2015	To 9/30/2016
Address of Facility 565 Vernon St Manchester, CT 06042				
Report Prepared By Gennaro Evangelista		Phone Number 860-871-5454	Date 2/1/2017	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860 643-5151		Report for Year Ended 9/30/2016	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.				
Administrator				
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 9/30/2016	Page 4	of 37
------------------------------------------------------	----------------------	------------------------------------	-----------	----------

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

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 Name/Address and complete the information on Page 11 of the report.

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	696,853	696,853
Spectrum Manchester Realty	27 Naek Rd., Vernon, CT 06066	<input type="radio"/>	<input checked="" type="radio"/>	Owens Physical Property	Page 22 Line 9	1,611,401	1,611,401
Spectrum Healthcare Torrington	225 Wyoming Ave Torrington, CT	<input type="radio"/>	<input checked="" type="radio"/>	Dietician	Page 10 Line a5a	24,480	24,480
		<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 9/30/2016	Page 5	of 37
------------------------------------------------------	----------------------	------------------------------------	-----------	----------

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	9/30/2016	6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		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"/>	02/14/13	60 mos	3,897	3,897
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
Is a Mileage Log Book Maintained for All Leased Vehicles ?			<input type="radio"/> Yes	<input type="radio"/> No	Total ***	3,897

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility Crestfield Rehab & Fenwood Manc	License No. 1014C	Report for Year Ended 9/30/2016	Page 7	of 37
-----------------------------------------------------	----------------------	------------------------------------	-----------	----------

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 Blum, Shapiro & Company	29 So. Main St., W Hartford, CT 06127
2 MidCap Funding	
3	
4	

Services Provided by This Firm (*describe fully*)

1 Reviewed Financial Statements, Tax return preparation	\$ 3,000
2 Due Diligence Exam	\$ 17,336
3	\$
4	\$
	Charge for Services Provided
	\$ 20,336

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

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Ed Slegeski Constable	
2 Michalik, Bauer, Silva & Ciccarillo	
3 MidCap Funding	
4 Probate Court Manchester	
5	

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

1
 2 35 Pearl St Suite 300 New Britain, CT
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1 Probate Fees for COE/COP Application	\$ 231
2 Collections	\$ 4,609
3 Loan Amendments	\$ 3,777
4 Conservator Fees	\$ 1,245
5	\$
	Charge for Services Provided
	\$ 9,861

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 9/30/2016						Page 8	of 37									
			Period 10/1 Thru 6/30		Period 7/1 Thru 9/30														
			Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH			RHNS	Total	CCNH	RHNS	(Specify)				
1. Certified Bed Capacity																			
A. On last day of PREVIOUS report period	155	95	60					155	95	60			150	90	60				
B. On last day of THIS report period	155	95	60					155	95	60			155	95	60				
2. Number of Residents																			
A. As of midnight of PREVIOUS report period	118	91	27					118	91	27			114	83	31				
B. As of midnight of THIS report period	115	82	33					114	83	31			115	82	33				
3. Total Number of Days Care Provided During Period																			
A. Medicare	6,702	2,031	4,671					5,322	1,612	3,710			1,380	419	961				
B. Medicaid (Conn.)	27,496	27,496						20,680	20,680				6,816	6,816					
C. Medicaid (other states)																			
D. Private Pay	5,629	884	4,745					4,248	700	3,548			1,381	184	1,197				
E. State SSI for RCH																			
F. Other (Specify)	3,806	1,645	2,161					3,186	1,359	1,827			620	286	334				
G. Total Care Days During Period (3A thru F)	43,633	32,056	11,577					33,436	24,351	9,085			10,197	7,705	2,492				
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds																			
A. Medicaid Bed Reserve Days																			
B. Other Bed Reserve Days																			
5. Total Resident Days (3G + 4A + 4B)	43,633	32,056	11,577					33,436	24,351	9,085			10,197	7,705	2,492				

Schedule of Resident Statistics (Cont'd)

Name of Facility Crestfield Rehab & Fenwood Manor	License No. 1014C	Report for Year Ended 9/30/2016	Page 9	of 37
------------------------------------------------------	----------------------	------------------------------------	-----------	----------

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	20	66		10	19			
Per Diem Rate								
a. One bed rm.								
b. Two bed rms.		242.41		320-475	320-475			
c. Three or more bed rms.		242.41		380.00	380.00			

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,734	1,171	1,563	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,237	1,237		
2. Restorative Treatments				
C. Other	1,090	899	191	
D. Total Physical Therapy Treatments	5,061	3,307	1,754	

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	417	282	135	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	292	292		
2. Restorative Treatments				
C. Other	193	193		
D. Total Speech Therapy Treatments	902	767	135	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	3,207	1,745	1,462	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,256	1,256		
2. Restorative Treatments				
C. Other	1,208	1,084	124	
D. Total Occupational Therapy Treatments	5,671	4,085	1,586	

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Crestfield Rehab & Fenwood Manor	1014C	9/30/2016	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
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	88,302	1,568	31,837	566		
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	237,729	10,835	85,712	3,907		
5. Dietary Service						
a. Head Dietitian	17,993	529	6,487	191		
b. Food Service Supervisor	48,887	1,596	17,626	575		
c. Dietary Workers	296,430	19,961	106,876	7,197		
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	139,583	10,069	88,122	6,357		
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	32,188	1,387	20,321	876		
b. Other Maintenance Workers	25,515	1,338	16,108	844		
8. Laundry Service						
a. Supervisor	43,510	1,635	15,687	590		
b. Other Laundry Workers	119,309	6,919	43,016	2,494		
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	148,584	2,842	53,571	1,024		
b. RN						
1. Direct Care	613,202	15,162	221,086	5,466		
2. Administrative**	104,392	3,311	37,638	1,194		
c. LPN						
1. Direct Care	935,881	30,982	337,426	11,170		
2. Administrative**	21,731	587	7,835	212		
d. Aides and Attendants	1,376,202	86,441	496,182	31,166		
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	95,677	4,438	34,496	1,600		
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	250,117	7,659	90,178	2,761		
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	4,595,232	207,259	1,710,205	78,190		

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

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

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

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

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

Name of Facility Crestfield Rehab & Fenwood Manor	License No. 1014C	Report for Year Ended 9/30/2016	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	Page 11	of 37
			CCNH	RHNS	(Specify)								
Section I - Operators/Owners													
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).													

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-12 Rev. 10/2005

**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		9/30/2016		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Scott Duell	88,302	31,837	Standard	Responsible for daily operations of facility	2,134	A2			
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Crestfield Rehab & Fenwood Manor	1014C	9/30/2016	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist						
3. Pharmacist	12,041	160	4,341	58		
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	302,823	5,048	160,918	2,682		
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	35,942	480	12,959	172		
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	135,031	1,800	23,829	318		
b. Other						
10. Occupational Therapist						
a. Resident Care	369,140	6,152	143,554	2,392		
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	22,566	411	8,136	149		
2. Administrative***						
b. LPN						
1. Direct Care	6,215	178	2,241	64		
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	17,539	237	6,323	86		
B-13 Total Fees Paid in Lieu of Salaries	901,296	14,466	362,302	5,921		

* 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 9/30/2016	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"/>		
Hira Jain, 153 Main St., Suite 9, Manchester, CT 06042	Psychiatrist Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Pharamerica, PO Box 409251, Atlanta, GA 30384	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Accuscript Consulting Services-276 Cedar Bridge Ave., Lakewild, NJ 08701	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 Worcester St., Wellesley. MA 02482-3744	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

* 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	9/30/2016	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 163,693	119,332	44,360	
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 118,646	86,493	32,153	
4. Social Security (F.I.C.A.)	\$ 458,002	333,883	124,118	
5. Health Insurance	\$ 460,385	335,621	124,764	
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	220,500	79,500	
d. Accounting and Auditing	\$ 20,336	14,947	5,389	
e. Legal (Services should be fully described on Page 7)	\$ 9,861	7,248	2,613	
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 35,977	26,443	9,534	
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 23,166	17,027	6,139	
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	\$ 712,052	598,124	113,928	
Subtotal	\$ 2,302,117	1,759,617	542,500	

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

(Carry Subtotals forward to next page)

***** DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Crestfield Rehab & Fenwood Manor
 9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
Total	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
Total	\$ -	\$ -	\$ -

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	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					
	2,302,117	1,759,617	542,500		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 13,358	9,818	3,540		
2. Holiday Parties for Staff	\$ 4,282	3,122	1,160		
3. Gifts to Staff and Residents	\$ 14,112	10,333	3,779		
4. Employee Travel	\$ 8,819	6,429	2,390		
5. Education Expenses Related to Seminars and Conventions	\$ 6,059	4,417	1,642		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 80	59	21		
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 9,206	6,766	2,440		
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	\$ 8,349	6,136	2,212		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 10,726	7,884	2,843		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
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>)	\$ 60,694	44,610	16,084		
12. Administrative Management Services**	\$ 696,853	512,187	184,666		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 44,325	32,579	11,746		
C-14 Total Administrative & General Expenditures	\$ 3,178,981	2,403,959	775,023		

* Do not include Subscriptions, which should go in item 9.

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising-Promotional	\$ 448	\$ 162	
Marketing	\$ 6,318	\$ 2,278	
Total Other Advertising	\$ 6,766	\$ 2,440	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Dues	\$ 7,884	\$ 2,843	
Total Dues	\$ 7,884	\$ 2,843	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Employee Background Check	\$ 4,001	\$ 1,443	
Bank Fees	\$ 158	\$ 57	
Licenses	\$ 2,309	\$ 832	
Late Fees	\$ 10,189	\$ 3,674	
Daycare	\$ 368	\$ 133	
Interest Expense-Late Fees	\$ 15,554	\$ 5,608	
Total Other Administrative and General	\$ 32,579	\$ 11,746	\$ -

Schedule C-1 - Management Services*

Name of Facility Crestfield Rehab & Fenwood Manor	License No. 1014C	Report for Year Ended 9/30/2016	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	696,853	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	9/30/2016		18	37
Item	Total	CCNH	RHNS	(Specify)		
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$ 353,377	259,732	93,645			
2. Non-Food Supplies	\$ 33,096	24,326	8,770			
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) _____	\$ _____					
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 386,473	284,058	102,415			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)		
G. Resident Meals: Total no. of meals served per day:*	358	263	95			
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	9/30/2016		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. \$	5,995	4,406	1,589	
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. \$	12,873	9,461	3,411	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Management Services**		\$				
d. Other (Specify)		\$				
3E. Total Laundry Expenditures (3a + b + c + d)		\$	18,867	13,867	5,000	
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	9/30/2016		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. \$	33,834	20,740	13,094	
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		Sq. Ft. Serviced by Personnel				
		Amt. \$				
c. Management Services*		\$				
d. Other (<i>Specify</i>)		\$				
4E. Total Housekeeping Expenditures (4a + b + c + d)		\$	33,834	20,740	13,094	
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from		\$	380,445	279,627	100,818	
b. Medicine Cabinet Drugs		\$	36,405	26,758	9,647	
c. Medical and Therapeutic Supplies		\$	349,775	257,085	92,690	
d. Ambulance/Limousine***		\$				
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$	68,864	50,615	18,249	
f. X-rays and Related Radiological Procedures***		\$	46,485	34,167	12,319	
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$				
h. Laboratory***		\$	28,133	20,678	7,455	
i. Recreation		\$	36,128	26,554	9,574	
j. Other (Specify)**** See Attached Schedule		\$	197,214	144,952	52,262	
5K. Total Resident Care Expenditures (5a - 5j)		\$	1,143,450	840,435	303,014	

* 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	\$ 546	\$ 197	
OT Supplies	\$ 522	\$ 188	
Dues & Subscriptions	\$ 431	\$ 156	
IV Therapy	\$ 49,686	\$ 17,914	
Outside Medical Services	\$ 5,508	\$ 1,986	
Respiratory Therapy	\$ 88,204	\$ 31,802	
Audiology Services	\$ 54	\$ 19	
Total Other Resident Care	\$ 144,952	\$ 52,262	\$

**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 9/30/2016		Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***			
		Yes	No			CCNH	RHNS (Specify)	Pg	Line
USA Hauling		<input type="radio"/>	<input checked="" type="radio"/>		Waste Removal	10,850	6,850	22	6f
ADP		<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	26,886	9,694	16	m11
Tools 4 Data		<input type="radio"/>	<input checked="" type="radio"/>		Computer Maintenance	16,064	5,792	22	6f
Iron Mountain		<input type="radio"/>	<input checked="" type="radio"/>		Archives	11,506	4,149	16	m11
TRM Landscaping		<input type="radio"/>	<input checked="" type="radio"/>		Grounds Landscaping	11,278	7,120	22	6f
TRM Landscaping		<input type="radio"/>	<input checked="" type="radio"/>		Snow Removal	4,549	2,872	22	6f
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Crestfield Rehab & Fenwood Manor	1014C	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 81,423	49,912	31,511			
b. Heat	\$ 46,083	28,249	17,834			
c. Light & Power	\$ 85,869	52,638	33,231			
d. Water	\$ 41,037	25,156	15,881			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 3,897	2,389	1,508			
f. Other (<i>itemize</i>)	\$ 106,561	68,068	38,493			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 364,871	226,412	138,459			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 4,902	3,005	1,897			
b. Building & Building Improvements	\$ 40,645	24,915	15,730			
c. Non-Movable Equipment	\$ 2,479	1,520	959			
d. Movable Equipment	\$ 33,262	20,389	12,872			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 81,288	49,830	31,458			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 7,667	4,700	2,967			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 7,667	4,700	2,967			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,611,401	987,789	623,612			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 115,035	70,517	44,519			
c. Personal property taxes	\$ 14,869	9,115	5,754			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,830,260	1,121,950	708,311			

* 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	\$ 10,941	\$ 6,908	
Hazardous Waste Removal	\$ 1,578	\$ 996	
Service Contracts	\$ 21,124	\$ 13,336	
Grounds Maintenance	\$ 4,858	\$ 3,067	
Grounds Landscaping	\$ 11,278	\$ 7,120	
Computer Maintenance	\$ 16,064	\$ 5,792	
Small Equipment Purchases-Admin	\$ 480	\$ 173	
Small Equipment Purchases-Plant	\$ 1,744	\$ 1,101	
Total Other Repairs and Maintenance	\$ 68,068	\$ 38,493	\$

Crestfield Rehab & Fenwood Manor
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/16/2016	Fire Door	\$ 2,128	15	\$ 142
06/09/2016	Hot Water Heater	\$ 6,515	10	\$ 217
08/01/2016	Door	\$ 2,598	15	\$ 29
Total additions for Building Improvements		\$ 11,241		\$ 388 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
03/04/2016	Patient Lifts	\$ 3,531	10	\$ 114
03/15/2016	Heaters	\$ 1,959	10	\$ 206
04/04/2016	Patient Lift	\$ 1,728	10	\$ 86
05/10/2016	Bed	\$ 2,796	12	\$ 97
Total additions for Movable Equipment		\$ 10,014		\$ 503 *
Deletions:				
Total deletions for Movable Equipment		\$		\$ **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Crestfield Rehab & Fenwood Manor	Date of Acquisition		Length of Amortization	License No. 1014C	Report for Year Ended 9/30/2016		Page 24	of 37
	Month	Year			Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
A. Organization Expense								
1. Deferred Financing Costs	7	2013	3		30,667	23,000	7,667	
2.								
3.								
A-4. Subtotal								7,667
B. Mortgage Expense								
1.								
2.								
3.								
B-4. Subtotal								
C. Leasehold Improvements and Other								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								
D. Total Amortization								7,667

* 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 9/30/2016	Page 25	of 37	
11. Property Questionnaire					
Part A					
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 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	8,360,878				
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Crestfield Rehab & Fenwood Manor		1014C	9/30/2016		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Crestfield Rehab & Fenwood Mand		1014C		9/30/2016		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Working Capital				\$	246,989	151,404	95,585
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	246,989	151,404	95,585
14. Insurance							
a. Insurance on Property (buildings only)				\$	91,510	56,096	35,414
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	91,510	56,096	35,414
15. Total All Expenditures (A-13 thru C-14)				\$	14,864,270	10,615,448	4,248,821

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Crestfield Rehab & Fenwood Manor				1014C	9/30/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 300,000	220,500	79,500	
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 *	\$ 9,206	6,766	2,440	
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 13,862	10,189	3,674	
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 323,068	237,455	85,613	

* 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)
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Late Fees	\$ 10,189	\$ 3,674	
Total Other A&G Adjustments			\$ 10,189	\$ 3,674	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Crestfield Rehab & Fenwood Manor			1014C	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 323,068	237,455	85,613	
Page 20 - Resident Care Supplies***							
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	\$			
Page 22 - Maintenance and Property							
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	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
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	\$ 21,163	15,554	5,608	
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 344,231	253,010	91,221	

*** 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
9/30/2016

Schedule of Other Ancillary Costs

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

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Interest Expense-Late Fees	\$ 15,554	\$ 5,608	
Total Other Adjustments			\$ 15,554	\$ 5,608	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Crestfield Rehab & Fenwood Manor	1014C	9/30/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 10,223,120	10,223,120				
b. Medicaid Room and Board Contractual Allowance **	\$ (3,488,175)	(3,488,175)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 2,602,312	788,501	1,813,812			
b. Medicare Room and Board Contractual Allowance **	\$ 937,989	284,211	653,778			
4. a. Private-Pay Residents and Other	\$ 3,342,248	927,806	2,414,442			
b. Private-Pay Room and Board Contractual Allowance **	\$ 74,354	26,718	47,636			
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 346,121	104,875	241,247			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (346,121)	(104,875)	(241,247)			
c. Prescription Drugs - Non-Medicare	\$ 177,134	76,620	100,514			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (177,134)	(76,620)	(100,514)			
2. a. Medical Supplies - Medicare	\$ 4,234	1,283	2,951			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (4,234)	(1,283)	(2,951)			
c. Medical Supplies - Non-Medicare	\$ 6,361	2,748	3,613			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (6,361)	(2,748)	(3,613)			
3. a. Physical Therapy - Medicare	\$ 854,194	258,821	595,373			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (761,535)	(230,745)	(530,790)			
c. Physical Therapy - Non-Medicare	\$ 384,985	199,124	185,861			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (384,985)	(199,124)	(185,861)			
4. a. Speech Therapy - Medicare	\$ 310,708	94,145	216,564			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (278,586)	(84,411)	(194,174)			
c. Speech Therapy - Non-Medicare	\$ 122,160	68,991	53,169			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (122,160)	(68,991)	(53,169)			
5. a. Occupational Therapy - Medicare	\$ 952,879	288,722	664,157			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (843,702)	(255,642)	(588,060)			
c. Occupational Therapy - Non-Medicare	\$ 375,850	196,818	179,033			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (375,850)	(196,818)	(179,033)			
6. a. Other (Specify) - Medicare	\$					
b. Other (Specify) - Non-Medicare	\$					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 13,925,807	8,833,070	5,092,737			
IV. Other Revenue*						
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)	\$ 100	30	70			
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 12,975	9,537	3,438			
V. Total Other Revenue (1 thru 8)	\$ 13,075	9,567	3,508			
VI. Total All Revenue (III +V)	\$ 13,938,882	8,842,637	5,096,245			

* 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	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	142,766
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,837,141
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	(100)
4. Inventories			\$	
5. Prepaid Expenses			\$	381,574
a. Prepaid-Expenses	4,296			
b. Prepaid-Insurance	344,871			
c. Prepaid-Real Estate Taxes	32,407			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	5,000
Deposits-Other	5,000			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,366,381
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	39,220	\$	411
	Accum. Depreciation	38,809		Net
3. Buildings	*Historical Cost	611,239	\$	187,364
	Accum. Depreciation	423,875		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	124,379	\$	28,058
	Accum. Depreciation	96,321		Net
6. Movable Equipment	*Historical Cost	322,437	\$	62,023
	Accum. Depreciation	260,414		Net
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation			Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	277,856

* 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	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	2,644,237
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 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost 30,667	
			Accum. Depreciation 30,667	Net
			\$	0
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	8,115,457
Name and Address		Amount	Loan Date	
Spectrum/Hartford/Winsted/Torrington		8,115,457		
7. Other Assets (<i>itemize</i>)			\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	8,115,457
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	10,759,694

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehab & Fenwood Manor	1014C	9/30/2016	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	2,061,873
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>)			\$	353,645
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	5,164
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>)			\$	842,365
Accrued Interest	16,859	Resident Refunds	(92,611)	
Accrued Other Expenses	225,189	Resident Trust	(1,085)	
Workerman Compensation Liability	189,720	Accrued Provider Tax	460,791	
Property Liability Insurance	52,857	Due To Prior Owner	(9,355)	
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	3,263,048

* 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 9/30/2016	Page 34	of 37
Account				Amount	
				Total Brought Forward:	
				3,263,048	
Liabilities (cont'd)					
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>)				\$ 5,058,882	
Name and Address of Lender	Amount	Loan Date			
Ansonia/Derby	91,925				
Spectrum Realty	4,966,957				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 2,130,518	
Working Capital Line of Credit		2,130,518			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 7,189,401	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 10,452,449	

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	9/30/2016	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,232,633
6. Gain or Loss for Period			\$	(925,388)
	10/1/2015	thru 9/30/2016		
7. Total Net Worth			\$	307,245
C. Total Reserves and Net Worth			\$	307,245
D. Total Liabilities, Reserves, and Net Worth			\$	10,759,694

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of	
Crestfield Rehab & Fenwood Manor	1014C	9/30/2016	36	37	
Account			Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	1,233,221	
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	13,938,882	
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,864,270	
D. Net Income or Deficit			\$	(925,388)	
E. Balance			\$	307,833	
F. Additions					
1. Additional Capital Contributed <i>(itemize)</i>					
2. Other <i>(itemize)</i>					
F-3. Total Additions			\$		
G. Deductions					
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>					
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$		
Purpose		Amount			
3. Total Deductions			\$		
H. Balance at End of Period			\$	307,833	

I. Preparer's/Reviewer's Certification

Name of Facility Crestfield Rehab & Fenwood Manor		License No. 1014C	Report for Year Ended 9/30/2016	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)			
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer <i>Gennaro Evangelista</i>		Title Accounting Manager		Date Signed 2/1/17	
Printed Name of Preparer Gennaro Evangelista					
Address Address 27 Naek Rd., Vernon, CT 06066				Phone Number 860-871-5454	