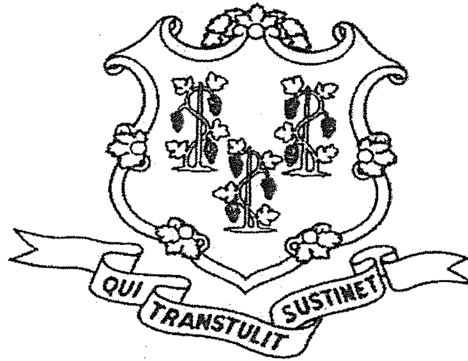
State of Connecticut



Annual Report of Long-Term Care Facility

Cost Year 2019

Name of Facility (as licensed) Crestfield Rehabilitation Center		
Address (No. & Street, City, State, Zip Code) 565 Vernon Street, Manchester, CT 06042		
Type of Facility ☐ Chronic and Convalescent Nursing Home only (CCNH)	☐ Rest Home with Nursing Supervision only (RHNS)	☐ (Specify)
Report for Year Beginning 12/18/2018	Report for Year Ending 9/30/2019	

License Numbers:	CCNH	RHNS	(Specify)	Medicare Provider
	2344	5344		07-5319

Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
	10140	10140	

For Department Use Only

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-1 Rev.9/2002

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Crestfield Rehabilitation Center	2344	9/30/2019	1	37

Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISIONMENT 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 Rehabilitation Center [facility name], for the cost report period beginning December 18, 2018 and ending September 30, 2019, 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
Patricia Salisbury		2/17/2020		2/17/2020
Printed Name (Administrator) Patricia Salisbury			Printed Name (Owner) Lawrence Santilli	
Subscribed and Sworn to before me:	State of CT	Date 2/17/2020	Signed (Notary Public)	Comm. Expires 8/1/2020
Address of Notary Public 38 Linda Dr. Plainville CT 06062				

(Notary Seal)

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-1A Rev. 6/95

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 Rehabilitation Center	Period Covered:	From ########	To 9/30/2019
Address of Facility 565 Vernon Street, Manchester, CT 06042			
Report Prepared By Athena Heatlh Care Associates, Inc	Phone Number 860-751-3900	Date 2/12/2020	

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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-2 Rev. 10/2005

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility	Report for Year Ended	Page	of
860-643-5151	9/30/2019	2	37

Name of Facility (as shown on license)	Address (*No. & Street, City, State, Zip*)
Crestfield Rehabilitation Center	565 Vernon Street, Manchester, CT 06042

License Numbers:	CCNH	RHNS	(Specify)	Medicare Provider No.
	2344	5344		07-5319

Type of Facility (Check appropriate box(es))

☐ Chronic and Convalescent Nursing Home only (CCNH) ☐ Rest Home with Nursing Supervision only (RHNS) ☐ (Specify)

Type of Ownership (Check appropriate box)

○ Proprietorship ⊙ LLC ○ Partnership ○ Profit Corp. ○ Non-Profit Corp. ○ Government ○ Trust

If this facility opened or closed during report year provide:	Date Opened	Date Closed
	12/18/2018	

Has there been any change in ownership or operation during this report year? ⊙ Yes ○ No If "Yes," explain fully.

Change of ownership effective 12/18/19

Administrator

Name of Administrator	Nursing Home Administrator's License No.:
Patricia Salisbury	1445

Other Operators/Owners who are assistant administrators (full or part time) of this facility.

Name	License No.:
Not Applicable	

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-3 Rev. 10/2005

General Information and Questionnaire
Partners/Members

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehabilitation Center	2344	9/30/2019	3	37

Legal Name of Partnership/LLC	Business Address	State(s) and/or Town(s) in Which Registered
Crestfield Holdings LLC	135 South Road, Farmington, CT	CT

Name of Partners/Members	Business Address	Title	% Owned
Lawrence G. Santilli	135 South Road, Farmington, CT	Manager	0.56

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-3A Rev. 10/2005

General Information and Questionnaire
Corporate Owners

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehabilitation Center	2344	9/30/2019	3A	37

If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
Not Applicable			
Names of Stockholders Owning at Least 10% of Shares			

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-3B Rev. 10/2005

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehabilitation Center	2344	9/30/2019	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility
Not Applicable

General Information and Questionnaire
Related Parties*

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehabilitation Center	2344	9/30/2019	4	37

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	%**				
Athena Health Care Insurance	135 South Road, Farmington, CT	○	⊙		Sel-Insured Employee Health & Dental Insu	Page 15, L 1a5	576,533	576,533
Athena health Care Associates, Inc., 401K plan	135 South Road, Farmington, CT	○	⊙		Facility participates in a group 401K plan	Page 15, L 1a7		
Procare L.T.C	111 Executive Blvd, Farmingdale, NY 11735	⊙	○	>50%	Pharmacy	Page 20, 5a2	177,566	177,566
	135 South Road, Farmington, CT	○	⊙	<50%	Various:See Attached			
		○	⊙					
		○	⊙					
		○	⊙					
		○	⊙					
		○	⊙					

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

Crestfield
RELATED PARTIES QUESTIONNAIRE
PAGE 4

Report for FYE 9/30/2019

FACILITY NAME	ADDRESS	Also Provided Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Costs Reported	Actual Cost to the Related Party
		Yes	No	%**				
Athena Health Care	135 South Rd Farmington, CT 06032	X		<50%	Management Fees	Pg 28	$0	$175,539
					Promotion	Pg 16, M3	$1,215	$1,215
					Postage	Pg 16, M7	$22	$22
					Data/Payroll Processing	Pg 16, M13	$10,180	$10,180
					Cyber Security insurance	Pg 27, 14a	$1,625	$1,625
					Painters	Pg 22, 6a	$22,953	$22,953
					Employee relations	Pg 16, L3	$6,739	$6,739
Athena Captive LLC	135 South Rd Farmington, CT 06032		x		Workers Comp Captive	pg. 15 a1	$149,151	$149,151
Misc Facilities	Various Address	X		>98%	Interfacility Loan Payable	Pg. 34 Ln 3		

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-5 Rev. 9/2002

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehabilitation Center	2344	9/30/2019	5	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 (*See listing page 13*)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

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

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

Patient Care Consults, Laundry, Housekeeping, Maintenance/Prop Costs, Admin - Alloc on Patient Days Physical/Speech/Occupational Therapy - Allocated on % of Treatments Administrative Nursing - Allocated on Direct Nursing Hours Management Fees - Allocated based on methods above for each expense category

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

Related company expenses were allocated on Methods above except as noted in 1 above.

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.

Not Applicable:No Non-Nursing Home Cost Centers

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-6 Rev. 9/2002

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 Rehabilitation Center	2344	9/30/2019	6	37

Name and Address of Lessor	Related * to Owners, Operators, Officers: Yes	Related * to Owners, Operators, Officers: No	Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
Canon Financial	○	⊙	Copier	assumed at purchase	60 Months	3,928	649
Xerox Financial services	○	⊙	Copier	06/01/19	48 months	10,465	3,488
	○	⊙					
	○	⊙					
	○	⊙					
	○	⊙					
	○	⊙					
	○	⊙					
	○	⊙					
	○	⊙					
						Total ***	4,137

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

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-7 Rev. 6/95

General Information and Questionnaire
Accounting Basis

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehabilitation Center	2344	9/30/2019	7	37

The records of this facility for the period covered by this report were maintained on the following basis:

⊙ Accrual O Cash O Modified Cash

Is the accounting basis for this period the same as for the previous period? ⊙ Yes O No If "No," explain.

Independent Accounting Firm

	Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1	Dworken, Hillman, LaMorte & Sterczala	Four Corporate Dr, Ste 488, Shelton, CT 06484
2	MidCap Financial Services, LLC	7255 Woodmont Avenue, Bethesda, MD 20814
3		
4		

Services Provided by This Firm (*describe fully*)

	Service	Amount
1	Tax Return: Allowed	$ 3,200
2	LOC audit: Disallowed	$ 11,250
3		$
4		$
	Charge for Services Provided	$ 14,450

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

⊙ Yes O No Pg 15, Line1d

Legal Services Information

	Name of Legal Firm or Independent Attorney	Telephone Number
1	Goldman, Gruder & Woods, LLC	203-899-8900 / 860-567-0451
2	MidCap Financial Services, LLC	301-760-7600
3	Murtha Cullina, LLP	860-240-6000
4	Tn of Manchester, Treasurer ST of CT	
5		

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

1 200 Connecticut Ave, Norwalk, CT 06854
2 7255 Woodmont Avenue, Bethesda, MD 20814
3 185 Asylum Street, Hartford, CT 06103
4 66 Center street Manchester, CT
5

Services Provided by This Firm (*describe fully*)

	Service	Amount
1	A/R Collections:Disallowed	$ 6,209
2	LOC Legal Fees:Disallowed	$ 8,148
3	CT Corporation Annual Report:Allowed	$ 40
4	Conservatorship: Disallowed	$ 830
5		$
	Charge for Services Provided	$ 15,227

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

⊙ Yes O No Pg 15, Line 1e

Schedule of Resident Statistics

Name of Facility: Crestfield Rehabilitation Center	License No. 2344	Report for Year Ended 9/30/2019	Page 8 of 37

	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	155	95	60		155	95	60		155	95	60	
B. On last day of THIS report period	155	95	60		155	95	60		155	95	60	
2. Number of Residents												
A. As of midnight of PREVIOUS report period									101	82	19	
B. As of midnight of THIS report period	95	81	14		101	82	19		95	81	14	
3. Total Number of Days Care Provided During Period												
A. Medicare	4,176	1,698	2,478		2,586	930	1,656		1,590	768	822	
B. Medicaid (Conn.)	21,531	21,531			15,034	15,034			6,497	6,497		
C. Medicaid (other states)												
D. Private Pay	4,946	750	4,196		3,419	456	2,963		1,527	294	1,233	
E. State SSI for RCH												
F. Other (Specify) Managed care	155	26	129		97	22	75		58	4	54	
G. Total Care Days During Period (3A thru F)	30,808	24,005	6,803		21,136	16,442	4,694		9,672	7,563	2,109	
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	18	18			18	18						
5. ***Total Resident Days*** **(3G + 4A + 4B)**	30,826	24,023	6,803		21,154	16,460	4,694		9,672	7,563	2,109	

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehabilitation Center	2344	9/30/2019	9	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 CCNH (1)	RHNS (2)	(Specify) (3)	Change in Beds Lost (1)	Lost (2)	Lost (3)	Gained (1)	Gained (2)	Gained (3)	Capacity After Change CCNH	RHNS	(Specify)	Reason for Change

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 CCNH	Medicaid CCNH	Medicaid RHNS	Self-Pay CCNH	Self-Pay RHNS	Self-Pay (Specify)	Other State Assisted R.C.H.	Other State Assisted ICF-MR
No. of Residents	1	75		4	12	3		
Per Diem Rate								
a. One bed rm.	564.37	244.84		475.00	360.00	209.69		
b. Two bed rms.	564.37	244.84		350.00	320.00	209.69		
c. Three or more bed rms.								

Item	TOTAL	CCNH	RHNS	(Specify)
7. Total Number of Physical Therapy Treatments				
A. Medicare - Part B	1,825	1,825		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	820	820		
2. Restorative Treatments				
C. Other	7,889	7,889		
D. ***Total Physical Therapy Treatments***	10,534	10,534		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	625	625		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	132	132		
2. Restorative Treatments				
C. Other	1,645	1,645		
D. ***Total Speech Therapy Treatments***	2,402	2,402		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	3,781	3,781		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	963	963		
2. Restorative Treatments				
C. Other	8,494	8,494		
D. ***Total Occupational Therapy Treatments***	13,238	13,238		

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehabilitation Center	2344	9/30/2019	10	37

Are time records maintained by all individuals receiving compensation? ⊙ Yes O No

Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
	Total Cost and 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)	122,858	1,438	34,910	409		
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	151,277	6,824	42,985	1,939		
5. Dietary Service						
a. Head Dietitian	28,331	763	8,050	217		
b. Food Service Supervisor	30,852	1,624	8,767	461		
c. Dietary Workers	257,862	17,530	73,271	4,981		
6. Housekeeping Service						
a. Head Housekeeper	33,772	1,980	9,596	563		
b. Other Housekeeping Workers	122,744	9,628	34,878	2,736		
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	32,813	1,541	9,324	438		
b. Other Maintenance Workers	21,192	1,501	6,022	426		
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	72,991	5,240	20,740	1,489		
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	143,969	2,698	16,478	308		
b. RN						
1. Direct Care	494,304	11,663				
2. Administrative**	334,392	11,803	38,273	1,350		
c. LPN						
1. Direct Care	984,946	35,067	23,301	763		
2. Administrative**						
d. Aides and Attendants	1,131,952	74,895	212,621	13,363		
e. Physical Therapists	256,015	7,158				
f. Speech Therapists	63,267	1,805				
g. Occupational Therapists	213,111	5,787				
h. Recreation Workers	77,216	4,094	21,940	1,163		
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	112,718	4,315	32,029	1,226		
n. Marketing						
o. Other (Specify) See Attached Schedule						
A-13. Total Salary Expenditures	4,686,582	207,354	593,185	31,832		

* 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 of Other Salaries and Wages (Page 10)

	CCNH		RHNS		(Specify)	
Position	$	Hours	$	Hours	$	Hours
Total	$ -	-	$ -	-	$ -	-

Schedule of Other Fees (Page 13)

	CCNH		RHNS		(Specify)	
Service	$	Hours	$	Hours	$	Hours
Total	$ -	-	$ -	-	$ -	-

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehabilitation Center	2344	9/30/2019	11	37

Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
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 Rehabilitation Center	2344	9/30/2019	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* **										
Brian Dickstein (12/18/18-3/21/19)	56,471	16,047		Health & Life insurance, payroll taxes	Day to Day operations of the nursing home facility	560	A2			
Rachel Demaida (3/21/19-8/26/19)	59,136	16,804		Health & Life insurance, payroll taxes	Day to Day operations of the nursing home facility	1,128	A2	Meadowbrook of Granby, 350 Salmon Brook, Granby, CT	760	44,709
Patricia Salisbury (9/3/19-9/30/19)	7,251	2,059		Health & Life insurance, payroll taxes	Day to Day operations of the nursing home facility	159	A2			
Section IV - Assistant Administrators										
Administrators continued:							A2	Athena Health Care, 135 South Road, Farmington, CT		
Thomas Walkuski (8/26/19-9/3/19)										

*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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility Crestfield Rehabilitation Center	License No. 2344		Report for Year Ended 9/30/2019		Page 13	of 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	11,601	58	3,297	16		
3. Pharmacist	5,174	61	1,470	17		
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker	2,558	43	727	12		
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	57,641	235	16,378	67		
b. Utilization Review						
(Title 18 and 19 only) monthly meeting						
c. Resident Care**	114					
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	2,163	9				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	45,614	702				
2. Administrative***	38,225	287	4,375	33		
b. LPN						
1. Direct Care	33,843	787				
2. Administrative***						
c. Aides	7,626	305				
d. Other						
12. Other (Specify)						
See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	204,559	2,487	26,247	145		

* 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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-14 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehabilitation Center	2344	9/30/2019	14	37

Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship
		Yes	No	
SDX Swallowing Diagnostics, PO Box 484, Avon, CT	Speech Therapy	○	⊙	
Nurse Network, 405 Park Ave., New York, NY 10022	Nurse Pool	○	⊙	
MAS Medical Staffing, 156 Harvye Road, Londonberry, NH	Nurse Pool	○	⊙	
Procare LTC, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist	⊙	○	Common Owners: Minority Interest
Worldwide Staffing, 2222 Sedwick Road, Durham, NC	Nurse Pool	○	⊙	
Rosella Crowley, 265 Brown Street, West Haven, CT 06516	Nurse Consultant	○	⊙	
Anne Kluetsch, 23A Harbour Village, Branford, CT	Nurse Consultant	○	⊙	
Health Drive Dental Group, 888 Worcester Street, Wellseley, MA 02482-3744	Dentist	○	⊙	
MASSTEX Imaging LLC, 3 Electronics Ave, Danvers, MA	Speech Therapy	○	⊙	
Norton & Associates, 34 Elm Street, Cohasset, MA 02025	Social Service Consulting	○	⊙	
Starling Physicians, PO Box 27728, Salt Lake City, Utah	Medical Director/Asst Medical Director	○	⊙	
Constantine Zariphes MD, 324 Conestoga Way, Glastonbury, CT	Medical Director	○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-15 Rev. 9/2018

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehabilitation Center	2344	9/30/2019	15	37

Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	$	149,151	132,394	16,757	
2. Disability Insurance	$				
3. Unemployment Insurance	$	102,082	90,613	11,469	
4. Social Security (F.I.C.A.)	$	385,997	342,630	43,367	
5. Health Insurance	$	544,648	483,456	61,192	
6. Life Insurance (employees only) (not-owners and not-operators)	$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	$	18,161	16,121	2,040	
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*	$				
d. Accounting and Auditing	$	14,450	11,253	3,197	
e. Legal (*Services should be fully described on Page 7)*	$	15,227	11,858	3,369	
f. Insurance on Lives of Owners and Operators (*Specify*)*	$				
g. Office Supplies	$	59,743	46,524	13,219	
h. Telephone and Cellular Phones					
1. Telephone & Pagers	$	18,308	14,257	4,051	
2. Cellular Phones	$	1,366	1,064	302	
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*	$	2,416	1,881	535	
2. Other (*Specify*) See Attached Schedule	$				
3. Resident Day User Fee	$	560,477	436,458	124,019	
Subtotal	$	1,872,026	1,588,509	283,517	

* 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**

Schedule of Other Employee Benefits

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

Schedule of Other Taxes

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-16 Rev. 9/2002

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

Name of Facility Crestfield Rehabilitation Center	License No. 2344	Report for Year Ended 9/30/2019	Page 16 of 37

Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:		1,872,026	1,588,509	283,517	
l. Travel and Entertainment					
1. Resident Travel and Entertainment	$				
2. Holiday Parties for Staff	$				
3. Gifts to Staff and Residents	$	13,952	10,865	3,087	
4. Employee Travel	$	1,880	1,464	416	
5. Education Expenses Related to Seminars and Conventions	$	1,611	1,255	356	
6. Automobile Expense (*not purchase or depreciation*)	$				
7. Other (*Specify*) See Attached Schedule	$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (*all such expenses*)	$	6,583	5,126	1,457	
2. Advertising Telephone Directory (*all such expenses*)***	$				
3. Advertising Other (*Specify*)*** See Attached Schedule	$	5,951	4,634	1,317	
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	$	3,543	2,759	784	
* 8. Dues and Membership Fees to Professional Associations (*Specify*) See Attached Schedule	$	8,103	6,310	1,793	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	$				
9. Subscriptions	$	625	487	138	
10. Contributions*** See Attached Schedule	$				
11. Services Provided by Contract (*Specify and Complete Schedule C-2, Page 21 for each firm or individual)*	$				
12. Administrative Management Services**	$				
13. Other (*Specify*) See Attached Schedule	$	106,644	83,047	23,597	
C-14 Total Administrative & General Expenditures	$	2,020,918	1,704,456	316,462	

* 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)
Business Promotion	$ 4,634	$ 1,317	
Total Other Advertising	$ 4,634	$ 1,317	$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	$ 6,310	$ 1,793	
Total Dues	$ 6,310	$ 1,793	$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Bank Charges	$ 19,225	$ 5,463	
Payroll processing fees	$ 18,541	$ 5,268	
Employee physicals	$ 14,243	$ 4,047	
Energy Audit	$ 2,078	$ 591	
Compliance Consulting	$ 5,060	$ 1,437	
Data Processing	$ 23,900	$ 6,791	
Total Other Administrative and General	$ 83,047	$ 23,597	$ -

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility Crestfield Rehabilitation Center	License No. 2344	Report for Year Ended 9/30/2019	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 #
Athena Health Care Assoc., Inc 135 South Road Farmington, CT 06032		Contract Attached to a Prior Year	See Below
Allocation of the above		Admin/Gen 66%	Page 28
		Indirect 16%	Page 29
		Direct 18%	Page 29
Athena Health Care Assoc., Inc. 135 South Road Farmington, CT 06032		Admin/Gen - Other Exp	Page 28

*** 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 Rehabilitation Center	2344	9/30/2019	18 | 37

Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	$	251,898	196,159	55,739	
2. Non-Food Supplies	$	14,516	11,304	3,212	
3. Other (*Specify*) Dishes	$	3,093	2,409	684	
b. Purchased Services (*by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)*	$				
c. Other (*Specify*) Temporary Help	$	92	72	20	
2D. ***Total Dietary Expenditures*** (2a + b + c + d)	$	269,599	209,944	59,655	

2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F. Resident Meals:	Total no. of meals served per day:*	322	251	71	

	Question	Yes	No	If yes, specify	
G.	Is cost of employee meals included in 2D?	○ Yes	⦿ No		
H.	Did you receive revenue from employees?	○ Yes	⦿ No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J.	Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	⦿ Yes	○ No	If yes, specify cost.	$691
K.	Is any revenue collected from these people?	○ Yes	⦿ No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	○ Yes	⦿ No	If yes, specify cost.	
N.	Is any revenue collected from employees?	○ Yes	⦿ No	If yes, specify amt.	
O.	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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-19 Rev. 9/2018

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 Rehabilitation Center	2344	9/30/2019	19 | 37

Item		Total	CCNH	RHNS	(Specify)
3. Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Lbs.				
	Amt. $				
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. $	8,293	6,458	1,835	
b. Purchased Services *(by contract other than through Management Services)* *(Complete Schedule C-2 att. Page 21)*	$	10	8	2	
c. Other *(Specify)*	$				
3D. ***Total Laundry Expenditures*** (3a + b + c)	$	8,303	6,466	1,837	

3E. Laundry Questionnaire			
F. Is cost of employee laundry included in 3D?	O Yes	⊙ No	If yes, specify cost.
G. Did you receive revenue from employees?	O Yes	⊙ No	If yes, specify amt.
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)	
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	O Yes	⊙ No	If yes, specify cost.
J. Did you receive revenue from these people?	O Yes	⊙ No	If yes, specify amt.
K. 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 3D.

*** 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 Rehabilitation Center	2344	9/30/2019	20	37

Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping a. In-House Care	Sq. Ft. Serviced by Personnel					
1. Supplies - Cleaning (*Mops, pails, brooms, etc.*)	Amt.	$	28,975	22,564	6,411	
b. Purchased Services (*by contract other than through Management Services) (Complete Schedule C-2 att. Page 21*)	Sq. Ft. Serviced by Personnel					
	Amt.	$				
C. Other (*Specify*)		$				
4D. ***Total Housekeeping Expenditures*** (4a + b + c)		$	28,975	22,564	6,411	
5. Resident Care (Supplies)** a. Prescription Drugs***						
1. Own Pharmacy		$				
2. Purchased from Procare LTC		$	156,439	156,439		
b. Medicine Cabinet Drugs		$	25,295	19,698	5,597	
c. Medical and Therapeutic Supplies		$	208,075	162,033	46,042	
d. Ambulance/Limousine***		$	1,833	1,833		
e. Oxygen						
1. For Emergency Use		$				
2. Other***		$	55,497	46,655	8,842	
f. X-rays and Related Radiological Procedures***		$	13,804	13,804		
g. Dental (*Not dentists who should be included under salaries or fees)*		$				
h. Laboratory***		$	23,217	23,217		
i. Recreation		$	4,687	3,650	1,037	
j. Direct Management Services*		$				
k. Indirect Management Services*		$				
l. Other (Specify)**** See Attached Schedule		$	78,146	66,394	11,752	
5M. ***Total Resident Care Expenditures*** (5a - 5j)		$	566,993	493,723	73,270	

* 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)
Medical Equpment Rentals - Medicaid	$ 15,270	$ 4,339	
Physical therapy Supplies	$ 25,033		
Oxygen Concentrator Rentals	$ 8,883	$ 2,524	
Cable TV fees	$ 11,422	$ 3,245	
IV Therapy - Other	$ 5,786	$ 1,644	
Total Other Resident Care	$ 66,394	$ 11,752	$ -

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

Name of Facility: Crestfield Rehabilitation Center				License No.: 2344	Report for Year Ended: 9/30/2019				Page 21 of 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
ADP	100 Corporate Drive, Windsor, CT 06095	○	⊙		Payroll processing	24,922	5,629		16	m13
USA Hauling	PO box 808, East Windsor, CT	○	⊙		Rubbish Removal	34,037	7,688		22	6f
S & T Landscaping	147 Circle Drive, Torrington, CT	○	⊙		Snow removal	22,361	5,051		22	6f
Diversified Sweeping	14 Milford St, Burlington, CT	○	⊙		Groundskeeping	10,246	2,314		22	6f
Procare LTC	111 Executive BLVD, Farmingdale, NY	⊙	○	Common owners:Minority interest	Pharmacy	552,769			20	5a2
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							

* 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).

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-22 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page of
Crestfield Rehabilitation Center	2344	9/30/2019	22 | 37

Item		Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	$	78,723	61,304	17,419	
b. Heat	$	47,050	36,639	10,411	
c. Light & Power	$	70,973	55,269	15,704	
d. Water	$	27,082	21,089	5,993	
e. Equipment Lease (*Provide detail on page 6*)	$	4,137	3,221	916	
f. Other (*itemize*)	$	87,749	68,332	19,417	
See Attached Schedule					
6g. ***Total Maint. & Operating Expense*** (6a - 6f)	$	315,714	245,854	69,860	
7. Depreciation (*complete schedule page 23**)					
a. Land Improvements	$				
b. Building & Building Improvements	$				
c. Non-Movable Equipment	$				
d. Movable Equipment	$	9,459	5,797	3,662	
*7e. ***Total Depreciation Costs*** (7a + b + c + d)	$	9,459	5,797	3,662	
8. Amortization (*Complete att. Schedule Page 24**)					
a. Organization Expense	$				
b. Mortgage Expense	$				
c. Leasehold Improvements	$	1,108	679	429	
d. Other (*Specify*)	$				
*8e. ***Total Amortization Costs*** (8a + b + c + d)	$	1,108	679	429	
9. Rental payments on leased real property less real estate taxes included in item 10b	$	301,653	184,884	116,769	
10. Property Taxes					
a. Real estate taxes paid by owner	$				
b. Real estate taxes paid by lessor	$	133,141	81,603	51,538	
c. Personal property taxes	$	6,957	4,264	2,693	
11. ***Total Property Expenses*** (7e + 8e + 9 + 10)	$	452,318	277,227	175,091	

* 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)
Groundskeeping	$ 19,214	$ 5,460	
Rubbish Removal	$ 18,506	$ 5,259	
Snow Removal	$ 10,396	$ 2,954	
Supplies	$ 18,455	$ 5,244	
P/S Maintenance	$ 1,761	$ 500	
Total Other Repairs and Maintenance	$ 68,332	$ 19,417	$ -

Depreciation Schedule

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehabilitation Center	2344	9/30/2019	23	37

Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. **Land Improvements**								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
A-4. Subtotal								
B. **Building and Building Improvements**								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
B-4. Subtotal								
C. **Non-Movable Equipment**								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								

	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. **Movable Equipment**												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)			9	2019	127,479		127,479		SL	various	9,459	
D-3. Subtotal												9,459
E. ***Total Depreciation***												9,459

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:					
Total additions for Building Improvements		$ -		$ -	*
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:					
	See attached				
		127479		9459	
Total additions for Movable Equipment		$ 127,479		$ 9,459	*
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:					
2/28/2019	electrical work	$ 10,164	20	$ 254	
2/28/2019	asbestos survey	7200	20	180	
5/31/2019	electrical outlets	11452	10	573	
7/31/2019	electrical outlets	2021	10	101	
Total additions for Leasehold Improvement		$ 30,837		$ 1,108	*
Deletions:					
Total deletions for Leasehold Improvement		$ -		$ -	**

***Ties to Page 24, Line C3**
****Ties to Page 24, Line C2**

Crestfield

#1952 Furniture & Equipment

9/30/2019

12/31/2018	1952-010-144	$	50,000.00	.closing entry-12/18/18	10 year	$ 2,500.00
3/31/2019	1999-010-144	$	2,444.99	REACH IN REFRIGERATOR	10 year	$ 122.25
6/30/2019	1952-010-144	$	885.93	Key making machine	10 year	$ 44.30
4/30/2019	1952-010-144	$	786.99	Aluminum Floor for cooler	15 year	$ 26.23
6/30/2019	1952-010-144	$	2,599.95	Heating unit for Moist heat therapy	15 year	$ 86.67
8/31/2019	1999-010-144	$	5,950.28	A wall Hung air condition unit	15 year	$ 198.34
3/31/2019	1999-010-144	$	6,981.88	SCRUBBER ORBITAL	5 year	$ 698.19
3/31/2019	1999-010-144	$	3,703.11	VACUUM	5 year	$ 370.31
3/31/2019	1999-010-144	$	38,745.48	COPIERS	5 year	$ 3,874.55
5/31/2019	1952-010-144	$	8,393.47	Computer Equipment	5 year	$ 839.35
5/31/2019	1952-010-144	$	1,296.59	COMMERCIAL MICROWAVE	5 year	$ 129.66
6/30/2019	1952-010-144	$	1,510.12	Defibrillators	5 year	$ 151.01
6/30/2019	1952-010-144	$	4,180.62	Parking signs	5 year	$ 418.06
						$ 9,458.91
		$	127,479.41			

Amortization Schedule*

Name of Facility Crestfield Rehabilitation Center			License No. 2344		Report for Year Ended 9/30/2019			Page 24	of 37
Item	Date of Acquisition Month	Date of Acquisition Year	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
A. **Organization Expense**									
1.									
2.									
3.									
A-4. Subtotal									
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)	9	2019		30,837		SL	variou	1,108	
C-4. Subtotal									1,108
D. ***Total Amortization***									1,108

* 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	License No.	Report for Year Ended	Page of
Crestfield Rehabilitation Center	2344	9/30/2019	25 | 37

11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?* ○ Yes ⊙ No

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

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

Description	Total
1. Date Land Purchased	
2. Date Structure Completed	
3. If **NOT** Original Owner, Date of Purchase	12/18/18
4. Date of Initial Licensure	
5. Total Licensed Bed Capacity	155
6. Square Footage	
7. Acquisition Cost	
a. Land	
b. Building	

Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year	6.03%			
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed	5,750,000			
f. Principal balance outstanding as of ______	5,750,000			
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 Rehabilitation Center	2344	9/30/2019	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	$	1,876	1,150	726	
Name of Lender HP Financial services	Rate				
Address of Lender Atlanta GA					
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)	$	1,876	1,150	726	

(Carry Subtotals forward to next page)

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-27 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page of
Crestfield Rehabilitation Center	2344	9/30/2019	27 | 37

Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:		1,876	1,150	726	
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*) Vwndor Int - $9,178, LOC interest - $12,481	$	21,659	13,275	8,384	
13. ***Total All Interest Expense*** (12B7 + 12C3 + 12D)	$	23,535	14,425	9,110	
14. Insurance a. Insurance on Property (buildings only)	$	38,455	23,569	14,886	
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)***	$	38,455	23,569	14,886	
15. ***Total All Expenditures (A-13 thru C-14)***	$	9,235,383	7,889,369	1,346,014	

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-28 Rev. 9/2018

D. Adjustments to Statement of Expenditures

Name of Facility	License No.	Report for Year Ended	Page of
Crestfield Rehabilitation Center	2344	9/30/2019	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.	10	A12g	Occupational Therapy	$	213,111	213,111		
4.			Other - See attached Schedule	$	2,227	1,734	493	
Page 13 - Professional Fees								
5.	13	B8c	Resident Care Physicians **	$	114	114		
6.			Occupational Therapy	$				
7.			Other - See attached Schedule	$	42,600	33,174	9,426	
Pages 15 & 16 - Administrative and General								
8.			Discriminatory Benefits	$				
9.			Bad Debts	$				
10.	15	1d	Accounting	$	11,250	8,775	2,475	
10a.			Legal	$	15,187	11,846	3,341	
11.			Telephone	$				
12.	15	1h2	Cellular Telephone	$	1,096	853	243	
13.			Life insurance premiums on the life of Owners, Partners, Operators	$				
14.	16	l3	Gifts, flowers and coffee shops	$	13,952	10,865	3,087	
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	m2&3	Unallowable Advertising *	$	5,951	4,634	1,317	
19.	15	k1	Income Tax / Corporate Business Tax	$	2,416	1,881	535	
20.			Fund Raising / Contributions	$				
21.			Unallowable Management Fees	$	(115,856)	(115,856)		
22.			Barber and Beauty	$				
23.			Other - See attached Schedule	$	31,185	24,284	6,901	
Page 18 - Dietary Expenditures								
24.			Meals to employees, guests and others who are not residents	$	3,098	2,412	686	
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)	$	226,331	197,827	28,504	

* All except "Help Wanted".

(Carry Subtotal forward to next page)

** Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12m	Community Coordinator:Salary & Benefits	$ 1,734	$ 493	
Total Other Salaries Adjustment			$ 1,734	$ 493	$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	11a2	CHOW Clinical order	$ 33,174	$ 9,426	
Total Other Fees Adjustments			$ 33,174	$ 9,426	$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	Bank Charges	$ 19,225	$ 5,463	
16	M13	Compliance Consulting	$ 5,059	$ 1,438	
Total Other A&G Adjustments			$ 24,284	$ 6,901	$ -

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-29 Rev. 9/2018

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

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehabilitation Center	2344	9/30/2019	29	37

Item No.	Page No.	Line No.	Item Description		Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	$	226,331	197,827	28,504	
Page 20 - Resident Care Supplies*								
27.	20	5a1&	Prescription Drugs	$	156,439	156,439		
28.	20	5d	Ambulance/Limousine	$	1,833	1,833		
29.	20	5f	X-rays, etc	$	13,804	13,804		
30.	20	5h	Laboratory	$	23,217	23,217		
31.	20	5c	Medical Supplies	$	16,007	16,007		
32.	20	500	Oxygen (non emergency)	$	55,497	55,497		
33.			Occupational Therapy	$				
34.			Other - See Attached Schedule	$	31,841	24,795	7,046	
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.			Other - Indirect	$	11,967	9,319	2,648	
43.			Interest Income on Account Rec.	$	84	65	19	
44.			Other - Miscellaneous Administrative	$				
45.			Management Fees Direct	$	(31,597)	(31,597)		
46.			Management Fees Indirect	$	(28,086)	(28,086)		
47.			Other - Direct	$				
Not For Profit Providers Only								
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	$				
49.			***Total Amount of Decrease (Items 1 - 48)***	$	477,337	439,120	38,217	

*** 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.

Attachment Page 29

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5b		$ 19,009	$ 5,402	
20	5j		$ 5,786	$ 1,644	
Total Other Ancillary Costs			$ 24,795	$ 7,046	$ -

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			$ -	$ -	$ -

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Cable expense	$ 9,319	$ 2,648	

Total Other Adjustments			$ 9,319	$ 2,648	$ -

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-30 Rev.10/2005

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended	Page of
Crestfield Rehabilitation Center	2344	9/30/2019	30 | 37

Item		Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (*CT only*)	$	8,099,757	8,099,757		
b. Medicaid Room and Board Contractual Allowance **	$	(2,927,580)	(2,927,580)		
2. a. Medicaid (*All other states*)	$				
b. Other States Room and Board Contractual Allowance **	$				
3. a. Medicare Residents *(all inclusive)*	$	738,509	340,229	398,280	
b. Medicare Room and Board Contractual Allowance **	$	368,444	56,753	311,691	
4. a. Private-Pay Residents and Other	$	2,834,502	819,530	2,014,972	
b. Private-Pay Room and Board Contractual Allowance **	$	(55,062)	(49,959)	(5,103)	
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	$	90,823	90,823		
b. Prescription Drugs - Medicare Contractual Allowance **	$	(90,823)	(90,823)		
c. Prescription Drugs - Non-Medicare	$	232,577	232,577		
d. Prescription Drugs - Non-Medicare Contractual Allowance **	$	(232,577)	(232,577)		
2. a. Medical Supplies - Medicare	$	507	474	33	
b. Medical Supplies - Medicare Contractual Allowance **	$	(507)	(474)	(33)	
c. Medical Supplies - Non-Medicare	$	221	221		
d. Medical Supplies - Non-Medicare Contractual Allowance **	$	(221)	(221)		
3. a. Physical Therapy - Medicare	$	345,944	345,944		
b. Physical Therapy - Medicare Contractual Allowance **	$	(294,672)	(294,672)		
c. Physical Therapy - Non-Medicare	$	362,525	362,525		
d. Physical Therapy - Non-Medicare Contractual Allowance **	$	(362,525)	(362,525)		
4. a. Speech Therapy - Medicare	$	161,125	161,125		
b. Speech Therapy - Medicare Contractual Allowance **	$	(129,435)	(129,435)		
c. Speech Therapy - Non-Medicare	$	162,450	162,450		
d. Speech Therapy - Non-Medicare Contractual Allowance **	$	(162,450)	(162,450)		
5. a. Occupational Therapy - Medicare	$	557,332	557,332		
b. Occupational Therapy - Medicare Contractual Allowance **	$	(416,635)	(416,635)		
c. Occupational Therapy - Non-Medicare	$	402,250	402,250		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	$	(402,250)	(402,250)		
6. a. Other *(Specify)* - Medicare	$				
b. Other *(Specify)* - Non-Medicare	$				
III. *Total Resident Revenue* (Section I. thru Section II.)	$	9,282,229	6,562,389	2,719,840	
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)*	$	84	65	19	
6. Private Duty Nurses' Fees	$				
7. Barber, Coffee, Beauty and Gift shops	$				
8. Other (*Specify*)	$				
V. Total Other Revenue (1 thru 8)	$	84	65	19	
VI. Total All Revenue (III +V)	$	9,282,313	6,562,454	2,719,859	

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
Total Other Resident Revenue - Medicare		$ -	$ -	$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
Total Other Resident Revenue		$ -	$ -	$ -

Interest Income

Page Ref	Account	Account Balance	CCNH	RHNS	(Specify)
31, L A2	interest on A/R	N/A	$ 65	$ 19	
Total Interest Income			$ 65	$ 19	$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
Total Other Revenue		$ -	$ -	$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehabilitation Center	2344	9/30/2019	31	37

Account			Amount
Assets			
A. Current Assets			
1. Cash (*on hand and in banks*)			$ (2,210)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			$ 1,379,142
3. Other Accounts Receivable (Excluding Owners or Related Parties)			$ (19,694)
4 Inventories			$ 16,213
5. Prepaid Expenses			$ 104,150
a. Prepaid Insurance		103,616	
b. Prepaid Property tax		534	
c.			
d. See Schedule			
6. Interest Receivable			$
7. Medicare Final Settlement Receivable			$
8. Other Current Assets (*itemize*)			$ 60
A/R exchange		60	
See Schedule			
A-9. ***Total Current Assets*** (Lines A1 thru 8)			$ 1,477,661
B. Fixed Assets			
1. Land			$
2. Land Improvements	*Historical Cost		$
	Accum. Depreciation	Net	
3. Buildings	*Historical Cost		$
	Accum. Depreciation	Net	
4. Leasehold Improvements	*Historical Cost	30,837	$ 29,729
	Accum. Depreciation	1,108 Net	
5. Non-Movable Equipment	*Historical Cost		$
	Accum. Depreciation	Net	
6. Movable Equipment	*Historical Cost	127,479	$ 118,020
	Accum. Depreciation	9,459 Net	
7. Motor Vehicles	*Historical Cost		$
	Accum. Depreciation	Net	
8. Minor Equipment-Not Depreciable			$
9. Other Fixed Assets (*itemize*)			$
See Schedule			
B-10. ***Total Fixed Assets*** (Lines B1 thru 9)			$ 147,749

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			$ -

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

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			$ -

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

Page Ref	Line Ref	Description	
Total Other Other Fixed Assets (Itemize)			$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			$ -

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

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			$ -

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

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			$ -

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-32 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehabilitation Center	2344	9/30/2019	32	37

Account				Amount
			Total Brought Forward:	$ 1,625,410
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			
	Accum. Depreciation		Net	$
4. Goodwill (Purchased Only)				$ 1,893,040
5. Investments Related to Resident Care (*itemize*)				$
6. Loans to Owners or Related Parties (*itemize*)				$
Name and Address	Amount	Loan Date		
7. Other Assets (*itemize*)				$ 7,905
Prepaid interest		4,605		
Project Development		3,300		
See Schedule				
D-8. ***Total Investments and Other Assets*** (Lines D1 thru 7)				$ 1,900,945
D-9. ***Total All Assets*** (Lines A9 + B10 + C8 + D8)				$ 3,526,355

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehabilitation Center	2344	9/30/2019	33	37

Account				Amount
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable				$ 1,846,030
2. Notes Payable (*itemize*)				$ (247,912)
Line of Credit		(247,912)		
See Schedule				
3. Loans Payable for Equipment (*Current portion*) (*itemize*)				$
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll (*Exclusive of Owners and/or Stockholders only*)				$ 284,153
5. Accrued Payroll (*Owners and/or Stockholders only*)				$
6. Accrued Payroll Taxes Payable				$ 6,096
7. Medicare Final Settlement Payable				$
8. Medicare Current Financing Payable				$
9. Mortgage Payable (*Current Portion*)				$
10. Interest Payable (*Exclusive of Owner and/or Related Parties*)				$
11. Accrued Income Taxes*				$
12. Other Current Liabilities (*itemize*)				$ 198,751
Accrued operating expenses	27,547			
Accrued sales & Use tax	1,320			
Due to Medicaid-Provider tax	169,884			
		See Schedule		
A-13. ***Total Current Liabilities*** (Lines A1 thru 12)				$ 2,087,118

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

(Carry Total forward to next page)

Crestfield
Accd expenses
9/30/2019

Date		Amount	Description
9/30/2019	$	931.10	nurse pool
9/30/2019	$	1,561.48	offsite storage
9/30/2019	$	496.37	lab expense
9/30/2019	$	85.00	Seminars & Meetings
9/30/2019	$	60.00	PNA refund
9/30/2019	$	17,791.67	pharmacy
9/30/2019	$	1,129.71	Medical Equipment rental
9/30/2019	$	5,492.00	insurance
	$	27,547.33	

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-34 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehabilitation Center	2344	9/30/2019	34	37

Account	Amount
Total Brought Forward:	2,087,118
Liabilities (cont'd)	
B. Long-Term Liabilities	
1. Loans Payable-Equipment (*itemize*)	$ 31,968

Name of Lender	Purpose	Amount	Date Due
HP Leasing			

Account	Amount
2. Mortgages Payable	$
3. Loans from Owners or Related Parties (*itemize*)	$ 1,360,339

Name and Address of Lender	Amount	Loan Date
	1,360,339	

Account	Amount
4. Other Long-Term Liabilities (*itemize*) See Schedule	$
B-5. ***Total Long-Term Liabilities*** (Lines B1 thru 4)	$ 1,392,307
C. ***Total All Liabilities*** (Lines A-13 + B-5)	$ 3,479,425

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-35 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehabilitation Center	2344	9/30/2019	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 *(Equity)*	$
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	$
6. Gain or Loss for Period 12/18/2018 thru 9/30/2019	$ 46,930
7. Total Net Worth	$ 46,930
C. ***Total Reserves and Net Worth***	$ 46,930
D. ***Total Liabilities, Reserves, and Net Worth***	$ 3,526,355

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-36 Rev. 6/95

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehabilitation Center	2344	9/30/2019	36	37

Account			Amount
A. Balance at End of Prior Period as shown on Report of 09/30/2018			$
B. Total Revenue (*From Statement of Revenue Page 30*)			$ 9,282,313
C. Total Expenditures (*From Statement of Expenditures Page 27*)			$ 9,235,383
D. Net Income or Deficit			$ 46,930
E. Balance			$ 46,930
F. Additions 1. Additional Capital Contributed (*itemize*)			
2. Other (*itemize*)			
F-3. Total Additions			$
G. Deductions 1. Drawings of Owners/Operators/Partners (*Specify*)			$
Name and Address (*No., City, State, Zip*)	Title	Amount	
2. Other Withdrawings *(Specify)*			$
Purpose	Amount		
3. Total Deductions			$
H. ***Balance at End of Period*** 09/30/19			$ 46,930

I. Preparer's/Reviewer's Certification

Name of Facility	License No.	Report for Year Ended	Page	of
Crestfield Rehabilitation Center	2344	9/30/2019	37	37

Check appropriate category

☐ Chronic and Convalescent Nursing Home only (CCNH)	☐ Rest Home with Nursing Supervision only (RHNS)	☐ (Specify)

Preparer/Reviewer Certification

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.

Signature of Preparer	Title	Date Signed
[signature]	CFO	2/17/2020

Printed Name of Preparer
Athena Health Care Associates, Inc

Addres Address	Phone Number
135 South Road, Farmington, CT 06032	860-751-3900

Contacted Person Regarding Additional Information Needed Regarding This Report	Phone Number
Lynn Rinaldi	860-751-3900

Contact Email Address
lrinaldi@athenahealthcare.com