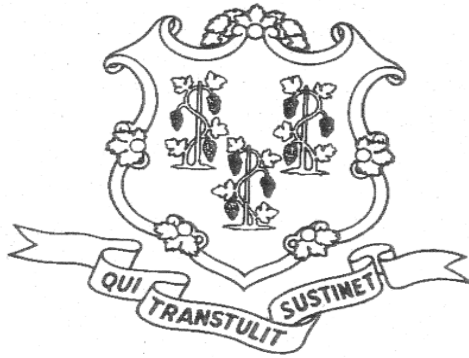


# State of Connecticut



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

Name of Facility (as licensed) Aaron Manor Nursing & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 2 South Wig Hill Road, Chester, CT 06412	
Type of Facility Chronic and Convalescent                      Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input checked="" type="checkbox"/> Residential Care Home (CCNH)                      (RHNS)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 2168-C	RHNS	Residential Care Home	Medicare Provider 21684
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Medicaid Provider Numbers:	CCNH 21684	RHNS	ICF-IID 90787
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**For Department Use Only**

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

**General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation Center	2168-C	9/30/2018	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 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 Aaron Manor Nursing & Rehabilitation Center [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Aaron Manor Nursing & Rehabilitation Center		Period Covered:	From 10/1/2017	To 9/30/2018
Address of Facility 2 South Wig Hill Road, Chester, CT 06412				
Report Prepared By Ryders Health Management		Phone Number 203-381-1327	Date 1/30/2019	
Item	Total	CCNH	RHNS	Residential Care Home
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 203-381-1327		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Aaron Manor Nursing & Rehabilitation Center		Address (No. & Street, City, State, Zip) 2 South Wig Hill Road, Chester, CT 06412		
License Numbers:	CCNH 2168-C	RHNS	Residential Care Home	Medicare Provider No. 21684
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No                   If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Deborah Bradley		Nursing Home Administrator's License No.:	001570	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		N/A



**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility Aaron Manor Nursing & Rehabilitation Cent	License No. 2168-C	Report for Year Ended 9/30/2018	Page 3A	of 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		
Aaron Manor Nursing & Rehabilitation Center	3 South Wig Road, Chester, CT 06412	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
The Dr. Robert Sbriglio 2009 Trust	3 South Wig Road, Chester, CT 06412		2	
The Marting Sbriglio Trust	3 South Wig Road, Chester, CT 06412		2	
Dr. Robert Sbriglio, MPH NHA	3 South Wig Road, Chester, CT 06412		48	
Mr. Marting Sbriglio, RN NHA	3 South Wig Road, Chester, CT 06412		48	
Names of Stockholders Owning at Least 10% of Shares				
Dr. Robert Sbriglio, MPH NHA	3 South Wig Road, Chester, CT 06412	Secretary	48	
Mr. Marting Sbriglio, RN NHA	3 South Wig Road, Chester, CT 06412	Treasurer	48	







## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Aaron Manor Nursing & Rehabilitation Center	License No. 2168-C	Report for Year Ended 9/30/2018	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

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

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

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

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes       No      If "No," explain fully why such allocation was not made.

## General Information and Questionnaire Leases (Excluding Real Property)

**Operating Leases** - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility Aaron Manor Nursing & Rehabilitation Center			License No. 2168-C	Report for Year Ended 9/30/2018			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
GE Capital Lease, PO Box 642111, Pittsburgh, PA 15264-2111	<input type="radio"/>	<input checked="" type="radio"/>	Copier	08/27/14	60 months	9,425	9,425	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	<b>Total ***</b>
							9,425	

\* 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 Aaron Manor Nursing & Rehabilita	License No. 2168-C	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 12th Floor, New Haven, CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1 Tax return, year end review	\$ 21,500
2	\$
3	\$
4	\$
	Charge for Services Provided \$ 21,500

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

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Murtha Cullina LLP 2 Joe D'Agostino 3 Treasurer, State of CT 4 Michael Casserino 5 Seiger, Gfeller Laurie LLP	Telephone Number
---	------------------

Address (*No. & Street, City, State, Zip Code*)  
 1  
 2  
 3  
 4  
 5

Services Provided by This Firm (*describe fully*)

1 Health care regulatory issues, general matters	\$ 2,078
2 Corporate matters	\$ 2,406
3 Conservatorship	\$ 275
4 State Marshall fee	\$ 68
5 Collections	\$ 627
	Charge for Services Provided \$ 5,455

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

### Schedule of Resident Statistics

Name of Facility Aaron Manor Nursing & Rehabilitation Center		License No. 2168-C			Report for Year Ended 9/30/2018				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	Residential Care Home	Total	CCNH	RHNS	Residential Care Home
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	60	60			60	60			60	60		
B. On last day of THIS report period	60	60			60	60			60	60		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	55	55			55	55			56	56		
B. As of midnight of THIS report period	56	56			56	56			56	56		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,381	2,381			1,803	1,803			578	578		
B. Medicaid (Conn.)	10,669	10,669			7,853	7,853			2,816	2,816		
C. Medicaid (other states)												
D. Private Pay	4,534	4,534			3,474	3,474			1,060	1,060		
E. State SSI for RCH												
F. Other (Specify) Hospice, Managed Care	2,352	2,352			1,664	1,664			688	688		
G. Total Care Days During Period (3A thru F)	19,936	19,936			14,794	14,794			5,142	5,142		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	60	60			60	60						
B. Other Bed Reserve Days	52	52			50	50			2	2		
5. <b>Total Resident Days (3G + 4A + 4B)</b>	20,048	20,048			14,904	14,904			5,144	5,144		

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

Name of Facility Aaron Manor Nursing & Rehabilitation Center			License No. 2168-C			Report for Year Ended 9/30/2018			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Residential Care Home	Lost			Gained			CCNH	RHNS	Residential Care Home	
	(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	Residential Care Home		
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	RHNS	CCNH	RHNS	CCNH	RHNS	Residential Care Home	R.C.H.	ICF-MR				
No. of Residents	8		31		17								
Per Diem Rate													
a. One bed rm.	Various		220.31		434 - 432								
b. Two bed rms.					400 - 408								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Residential Care Home	
A. Medicare - Part B									2,659	2,659			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									12,650	12,650			
D. <b>Total Physical Therapy Treatments</b>									15,309	15,309			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									612	612			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									2,439	2,439			
D. <b>Total Speech Therapy Treatments</b>									3,051	3,051			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									4,996	4,996			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									12,159	12,159			
D. <b>Total Occupational Therapy Treatments</b>									17,155	17,155			

### Report of Expenditures - Salaries & Wages

Name of Facility Aaron Manor Nursing & Rehabilitation Center	License No. 2168-C	Report for Year Ended 9/30/2018	Page 10	of 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	Residential Care Home	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	83,581	2,192				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	202,914	10,404				
5. Dietary Service						
a. Head Dietitian	28,305	697				
b. Food Service Supervisor	46,309	2,187				
c. Dietary Workers	219,176	15,808				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	99,779	7,825				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	66,992	2,080				
b. Other Maintenance Workers	41,723	2,734				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
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	98,815	2,224				
b. RN						
1. Direct Care	573,765	16,006				
2. Administrative**	249,269	5,979				
c. LPN						
1. Direct Care	428,213	15,035				
2. Administrative**						
d. Aides and Attendants	766,754	48,006				
e. Physical Therapists	204,359	6,148				
f. Speech Therapists	32,155	578				
g. Occupational Therapists	170,933	4,373				
h. Recreation Workers	88,747	4,679				
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	74,496	2,677				
n. Marketing						
o. Other (Specify) See Attached Schedule	110,192	2,638				
<i>A-13. Total Salary Expenditures</i>	<i>3,586,477</i>	<i>152,268</i>				

\* 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)

Position	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Rehab Program Manager	\$ 103,742	2,120				
Medical Records	\$ 6,450	518				
<b>Total</b>	\$ 110,192	2,638	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Therapy Management Consultant	\$ 44,187	884				
Managed Care Consulting	\$ 3,837	50				
<b>Total</b>	\$ 48,024	934	\$ -	-	\$ -	-



**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
Aaron Manor Nursing & Rehabilitation Center				2168-C	9/30/2018				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Residential Care Home							
<b>Section I - Operators/Owners</b>										
Dr. Robert Sbriglio, Mph								Lord Chamberlain, 7003 Main St., Stratford, CT 06614	2,012	130,000
Martin Sbriglio, RN,NHA								Ryders Health Management, 88 Ryders Landing, Suite 208, Stratford, CT 06614	2,118	130,000
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										
Margaret Sbriglio, LPN, NHA								Ryders Health Management, 88 Ryders Lane, Suite 208, Stratford, CT 06614	1,040	26,000

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Aaron Manor Nursing & Rehabilitation Center				2168-C	9/30/2018			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Residential Care Home							
<b>Section III - Administrators***</b>										
Deborah Bradley	83,581			Non Discriminatory	Administrative	2,192	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Aaron Manor Nursing & Rehabilitation Center	2168-C	9/30/2018	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b> (For all such services complete Schedule B1)						
1. Dietitian	2,080	42				
2. Dentist	6,840	91				
3. Pharmacist	2,311	46				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	2,192	44				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	42,000	420				
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) Medical Staff	700	7				
9. Speech Therapist						
a. Resident Care	345	7				
b. Other						
10. Occupational Therapist						
a. Resident Care	279	6				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care	6,384	128				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	48,024	934				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>111,154</b>	<b>1,725</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

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

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



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

Name of Facility	License No.	Report for Year Ended		Page	of
Aaron Manor Nursing & Rehabilitation Center	2168-C	9/30/2018		15	37
Item	Total	CCNH	RHNS	Residential Care Home	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 150,870	150,870			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 303,405	303,405			
5. Health Insurance	\$ 337,948	337,948			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 6,724	6,724			
8. Uniform Allowance	\$ 11,808	11,808			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 69,630	69,630			
d. Accounting and Auditing	\$ 21,500	21,500			
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 5,455	5,455			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
g. Office Supplies	\$ 11,572	11,572			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 17,280	17,280			
2. Cellular Phones	\$ 2,478	2,478			
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$				
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 250	250			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 331,629	331,629			
<b>Subtotal</b>	\$ 1,270,549	1,270,549			

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

(Carry Subtotals forward to next page)



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

Name of Facility	License No.	Report for Year Ended		Page	of
Aaron Manor Nursing & Rehabilitation Center	2168-C	9/30/2018		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
<b>Subtotals Brought Forward:</b>		1,270,549	1,270,549		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 9,206	9,206			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 4,498	4,498			
5. Education Expenses Related to Seminars and Conventions	\$ 4,169	4,169			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 154	154			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$ 3,519	3,519			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 5,269	5,269			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 15,520	15,520			
4. Fund-Raising***	\$				
5. Medical Records	\$ 8,640	8,640			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 3,082	3,082			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 6,116	6,116			
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> )	\$ 60,040	60,040			
12. Administrative Management Services**	\$ 180,497	180,497			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 31,384	31,384			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 1,602,644	1,602,644			

\* 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	Residential Care Home
Meals & Entertainment	\$ 3,519		
<b>Total Other Travel and Entertainment</b>	<b>\$ 3,519</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
Adv & Pub Rel Donations	\$ 15,520		
<b>Total Other Advertising</b>	<b>\$ 15,520</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
CAHCF	\$ 5,093		
Middlesex COC	\$ 1,023		
<b>Total Dues</b>	<b>\$ 6,116</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
Fees & Licenses	\$ 4,406		
Charitable Donations	\$ 2,385		
Physician Care - Employees	\$ 9,454		
Bank Charges	\$ 3,820		
Bank Charges Lease	\$ 479		
Fines & Penalties	\$ 9,560		
Unemployment Tax Management	\$ 950		
A/R Assistance - Not collections	\$ 330		
<b>Total Other Administrative and General</b>	<b>\$ 31,384</b>	<b>\$ -</b>	<b>\$ -</b>



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

Name of Facility	License No.	Report for Year Ended	Page of
Aaron Manor Nursing & Rehabilitation C	2168-C	9/30/2018	17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Ryders Health Management, 88 Ryders Lane, Suite 208, Stratford, CT 06614	180,497	Financial and Managerial Support	16, 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
Aaron Manor Nursing & Rehabilitation Center		2168-C	9/30/2018		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 124,807	124,807			
2.	Non-Food Supplies	\$ 20,140	20,140			
3.	Other ( <i>Specify</i> ) _____	\$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$				
c. Other ( <i>Specify</i> ) _____		\$				
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$ 144,948	144,948			
2F. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E?		<input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees?		<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify amt.	
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?		<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.	
L. Is any revenue collected from these people?		<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify amt.	
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?		<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.	
O. Is any revenue collected from employees?		<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify amt.	
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

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

Name of Facility Aaron Manor Nursing & Rehabilitation Center		License No. 2168-C	Report for Year Ended 9/30/2018		Page 19	of 37
Item		Total	CCNH	RHNS	Residential Care Home	
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. \$				
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. \$	398	398		
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$	58,465	58,465		
c. Other ( <i>Specify</i> ) Laundry Supplies		\$	426	426		
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	59,289	59,289		
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.

\*\*\* 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
Aaron Manor Nursing & Rehabilitation Center		2168-C	9/30/2018		20	37
Item			Total	CCNH	RHNS	Residential Care Home
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	23,258	23,258		
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. Other ( <i>Specify</i> )		\$			
4D.	<b>Total Housekeeping Expenditures</b> (4a + b + c)		\$ 23,258	23,258		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy		\$			
	2. Purchased from Value RX		\$ 133,681	133,681		
	b. Medicine Cabinet Drugs		\$ 25,032	25,032		
	c. Medical and Therapeutic Supplies		\$			
	d. Ambulance/Limousine***		\$ 8,828	8,828		
	e. Oxygen					
	1. For Emergency Use		\$			
	2. Other***		\$ 8,523	8,523		
	f. X-rays and Related Radiological Procedures***		\$ 8,927	8,927		
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$			
	h. Laboratory***		\$ 16,564	16,564		
	i. Recreation		\$ 12,952	12,952		
	j. Direct Management Services*		\$			
	k. Indirect Management Services*		\$			
	l. Other (Specify)**** See Attached Schedule		\$ 175,915	175,915		
5M.	<b>Total Resident Care Expenditures</b> (5a - 5j)		\$ 390,421	390,421		

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

\*\* Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

\*\*\* Facility should self-disallow the expense on Page 29 of the Cost Report.

\*\*\*\* ICFMR's should provide a detailed schedule of all Day Program Costs.



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

Name of Facility Aaron Manor Nursing & Rehabilitation Center			License No. 2168-C		Report for Year Ended 9/30/2018			Page of 21   37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Residential Care Home	Pg	Line
ADP	1 ADP Plaza, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	10,668			16	m11
Point Click Care	PO Box 674802, Detroit, MI 48267-4802	<input type="radio"/>	<input checked="" type="radio"/>		Software Service	13,526			16	m11
All Waste	PO Box 2472, Hartford, CT 06146	<input type="radio"/>	<input checked="" type="radio"/>		Garbage Removal	13,154			22	6a
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

\* 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
Aaron Manor Nursing & Rehabilitation Center	2168-C	9/30/2018			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 135,726	135,726				
b. Heat	\$ 37,618	23,635	13,983			
c. Light & Power	\$ 104,758	100,825	3,933			
d. Water	\$					
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 9,425	9,425				
f. Other ( <i>itemize</i> )	\$					
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 287,527	269,611	17,916			
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 755	755				
b. Building & Building Improvements	\$ 135,264	121,306	13,958			
c. Non-Movable Equipment	\$ 41,493	41,493				
d. Movable Equipment	\$ 12,133	12,133				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 189,645	175,687	13,958			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 99,600	99,600				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 57,294	57,294				
c. Personal property taxes	\$ 6,035	6,035				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 352,574	338,616	13,958			

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





### Depreciation Schedule

Name of Facility Aaron Manor Nursing & Rehabilitation Center			License No. 2168-C		Report for Year Ended 9/30/2018			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
<b>A. Land Improvements</b>													
1. Acquired prior to this report period			125,458		125,458	121,516	Various	Various	755				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal										755			
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period			3,373,032		3,373,032	1,669,747	Various	Various	119,272				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			27,842		27,841		Various	Various	2,034				
B-4. Subtotal										121,306			
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period			446,354		446,354	332,489	Various	Various	40,481				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			10,123		10,123		Various	Various	1,012				
C-4. Subtotal										41,493			
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. 2009 Ford Pickup			X			33,275		33,275	24,376	S/L	7 Years	4,753	
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						558,895		558,895	549,966	S/L	Various	5,901	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						31,167		31,167		Various	Various	6,232	
D-3. Subtotal													16,886
<b>E. Total Depreciation</b>													180,440



\*Ties to Page 23, Line C3  
\*\*Ties to Page 23, Line C2

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

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Aaron Manor Nursing & Rehabilitation Center			2168-C		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

**C. Expenditures Other Than Salaries (cont'd) - Property Questionnaire**

Name of Facility Aaron Manor Nursing & Rehabilitation	License No. 2168-C	Report for Year Ended 9/30/2018	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		04/01/51		
2. Date Structure Completed	1971 (RHNS), 1951 (HFA)			
3. If <b>NOT</b> Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		60 (CCNH), 18 (HFA)		
6. Square Footage		37,223		
7. Acquisition Cost				
a. Land		13,428		
b. Building		219,066		
<b>Part B - Owner and Related Parties</b>	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of _____				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Aaron Manor Nursing & Rehabilitatio		2168-C	9/30/2018			26	37
Item			Total	CCNH	RHNS	Residential Care Home	
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount			\$				
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$				

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Aaron Manor Nursing & Rehabilitation		2168-C		9/30/2018			27	37
Item				Total	CCNH	RHNS	Residential Care Home	
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) Interest Expense				\$	3,511	3,511		
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	3,511	3,511		
14. Insurance								
a. Insurance on Property (buildings only)				\$	7,862	7,862		
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	23,584	23,584		
2. Fire and Extended Coverage				\$				
3. Other (Specify) Wrongful Termination Ins				\$	9,346	9,346		
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	40,791	40,791		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	6,602,593	6,570,719	31,874	



### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation Center				2168-C	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.			Unallowable Advertising *	\$			
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$			
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				\$			

\* 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.



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

Name of Facility			License No.	Report for Year Ended	Page	of	
Aaron Manor Nursing & Rehabilitation Center			2168-C	9/30/2018	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$			
<b>Page 20 - Resident Care Supplies***</b>							
27.			Prescription Drugs	\$			
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$			

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

Schedule of Other Ancillary Costs

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

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

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

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
<b>Total Unallowable Building Interest</b>			\$ -	\$ -	\$ -

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Aaron Manor Nursing & Rehabilitation	C 2168-C	9/30/2018			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 3,905,537	3,905,537				
b. Medicaid Room and Board Contractual Allowance **	\$ (1,706,615)	(1,706,615)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,137,480	1,137,480				
b. Medicare Room and Board Contractual Allowance **	\$ 166,277	166,277				
4. a. Private-Pay Residents and Other	\$ 3,051,987	3,051,987				
b. Private-Pay Room and Board Contractual Allowance **	\$ (494,462)	(494,462)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 112,318	112,318				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (112,318)	(112,318)				
c. Prescription Drugs - Non-Medicare	\$ 23,912	23,912				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 227,262	227,262				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (227,262)	(227,262)				
c. Physical Therapy - Non-Medicare	\$ 372,466	372,466				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 44,456	44,456				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (44,456)	(44,456)				
c. Speech Therapy - Non-Medicare	\$ 34,366	34,366				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 247,708	247,708				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (247,708)	(247,708)				
c. Occupational Therapy - Non-Medicare	\$ 244,518	244,518				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (0)	(0)				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 10,973	10,973				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 6,746,439	6,746,439				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 250	250				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 1,048	1,048				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 1,298	1,298				
<b>VI. Total All Revenue</b> (III +V)	\$ 6,747,737	6,747,737				

\* 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	Residential Care Home
	Oxygen - Medicare	\$ 2,317		
	X-Ray - Medicare	\$ 7,553		
	Lab - Medicare	\$ 16,179		
	Contractuals	\$ (26,050)		
	<b>Total Other Resident Revenue - Medicare</b>	\$ (0)	\$ -	\$ -

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	Residential Care Home
	Oxygen - Manged Care	\$ 112		
	X-Ray - Managed Care	\$ 1,082		
	Remedy Shared Savings	\$ 6,586		
	Lab - Managed Care	\$ 3,193		
	<b>Total Other Resident Revenue</b>	\$ 10,973	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
	Interest Income		\$ 250		
	<b>Total Interest Income</b>		\$ 250	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	Residential Care Home
	Misc Income	\$ 1,048		
	<b>Total Other Revenue</b>	\$ 1,048	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation	2168-C	9/30/2018	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	261,911
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	790,859
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	43,094
a. Prepaid Corporate Taxes	36,252			
b. Prepaid Expense	6,202			
c. Prepaid Insurance	640			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	1,095,865
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	125,458	\$	3,187
	Accum. Depreciation	122,271		Net
3. Buildings	*Historical Cost	3,398,324	\$	1,579,358
	Accum. Depreciation	1,818,966		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	468,050	\$	97,048
	Accum. Depreciation	371,002		Net
6. Movable Equipment	*Historical Cost	578,490	\$	16,026
	Accum. Depreciation	562,464		Net
7. Motor Vehicles	*Historical Cost	33,275	\$	33,275
	Accum. Depreciation			Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	326,670
Work in Progress	326,670			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	2,055,563

\* 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
Aaron Manor Nursing & Rehabilitation	2168-C	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	3,151,428
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			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care <i>(itemize)</i>			\$	
_____				
6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	
Name and Address	Amount	Loan Date		
7. Other Assets <i>(itemize)</i>			\$	310,949
_____				
See Schedule				
310,949				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	310,949
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	3,462,376

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

Schedule of Prepaid Expenses Page 31 Line A5

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

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		Due from Bel-Air	\$ 9,050
		Due from Cheshire House	\$ 30,051
		Due from Chamberlain Manor	\$ 1,497
		Due from Douglas Manor	\$ 703
		Due from Greentree Manor	\$ 80,839
		Due from Lord Chamberlain	\$ 1,555
		Due from Mystic Manor	\$ 31,286
		Due from Ryders Health Management	\$ 78,868
		Due from Lighthouse Home Care	\$ 45,008
		Due from Lighthouse Home Healthcare	\$ 32,091
<b>Total Other Assets</b>			\$ 310,949

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

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

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

Page Ref	Line Ref	Description	
		Due to/from Officers	\$ 493,687
		Due to Chamberlain Manor	\$ 65,000
		Due to Cheshire House	\$ (120)
		Due to Greentree Manor	2510.17
		Due to Lord Chamberlain	45.9
		Due to Mystic Healthcare	2854.24
		Due to Ryders Health Management	97500
		Due to AM Realty	383280.93
<b>Total Other Current Liabilities (Itemize)</b>			\$ 1,044,758

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

CSP-33 Rev. 6/95

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

Name of Facility Aaron Manor Nursing & Rehabilitation Center		License No. 2168-C	Report for Year Ended 9/30/2018	Page 33	of 37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	347,068
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	77,687
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
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> )				\$	228,709
Aflac		7,336	Accrued PTO	111,710	
Patient Fund		20,138			
Accrued Expenses		6,601			
Accrued User Fee		82,924	See Schedule		
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	653,464

\* 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 Aaron Manor Nursing & Rehabilitation Cent		License No. 2168-C	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				653,464	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
\$					
Name of Lender		Purpose	Amount	Date Due	
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties ( <i>itemize</i> )					
\$					
Name and Address of Lender		Amount	Loan Date		
4. Other Long-Term Liabilities ( <i>itemize</i> )					
\$ 1,044,758					
See Schedule			1,044,758		
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 1,044,758	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 1,698,222	

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Aaron Manor Nursing & Rehabilitation	2168-C	9/30/2018	35	37	
Account			Amount		
<b>A. Reserves</b>					
1. Reserve for value of leased land			\$		
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$		
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$		
4. Reserve for leasehold real properties on which fair rental value is based			\$		
5. Reserve for funds set aside as donor restricted			\$		
6. Total Reserves			\$		
<b>B. Net Worth</b>					
1. Owner's Capital			\$		
2. Capital Stock			\$	1,000	
3. Paid-in Surplus			\$		
4. Treasury Stock			\$		
5. Cumulated Earnings			\$	1,618,011	
6. Gain or Loss for Period	10/1/2017	thru	9/30/2018	\$	145,143
7. Total Net Worth			\$	1,764,154	
<b>C. Total Reserves and Net Worth</b>			\$	1,764,154	
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,462,376	

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation Center	2168-C	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	1,619,011
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	6,747,738
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	6,602,594
D. Net Income or Deficit			\$	145,143
E. Balance			\$	1,764,154
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	1,764,154
				09/30/18

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

Name of Facility Aaron Manor Nursing & Rehabilitation	License No. 2168-C	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Residential Care Home		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Elizabeth Maglio				
Address Address			Phone Number	
88 Ryders Lane, Stratford, CT 06614			203-381-1327	