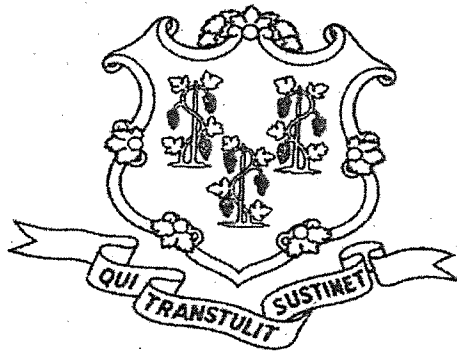


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2017

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	
<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	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

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

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**General Information**

Name of Facility (as licensed) Aaron Manor Nursing & Rehabilitation Center	License No. 2168-C	Report for Year Ended 9/30/2017	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Aaron Manor Nursing & Rehabilitation Center [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator) <i>Deborah Bradley</i>		Date 2/13/18	Signed (Owner) <i>Martin Sbriglio</i>		Date 2/13/18
Printed Name (Administrator) Deborah Bradley			Printed Name (Owner) Martin Sbriglio		
Subscribed and Sworn to before me: <i>Michelle A.S. Joyner</i>	State of CT	Date 2/13/18	Signed (Notary Public) <i>Michelle A.S. Joyner</i>		MICHELLE A. SNEAD-JOYNER NOTARY PUBLIC State of Connecticut My Commission Expires 12/31/2022
Address of Notary Public 189 Orange St Stratford, CT					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Aaron Manor Nursing & Rehabilitation Center		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 2 South Wig Hill Road, Chester, CT 06412				
Report Prepared By Ryders Health Management		Phone Number 230-381-1327	Date 1/4/2018	
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 9/30/2017	Page 2	of 37
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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
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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="checkbox"/> Proprietorship	<input type="checkbox"/> LLC	<input type="checkbox"/> Partnership	<input checked="" type="radio"/> Profit Corp.
<input type="checkbox"/> Non-Profit Corp.	<input type="checkbox"/> Government	<input type="checkbox"/> Trust	

If this facility opened or closed during report year provide:	Date Opened	Date Closed

Has there been any change in ownership or operation during this report year?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
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**Administrator**

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 Center	License No. 2168-C	Report for Year Ended 9/30/2017	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 Martin Sbriglio Trust	3 South Wig Road, Chester, CT 06412		2	
Dr Robert Sbriglio, MPH NHA	3 South Wig Road, Chester, CT 06412	Secretary	48	
Mr. Martin Sbriglio, RN NHA	3 South Wig Road, Chester, CT 06412	Treasurer	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. Martin Sbriglio, RN NHA	3 South Wig Road, Chester, CT 06412	Treasurer	48	

### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation Center	2168-C	9/30/2017	3B	37

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

Owner(s) of Facility

N/A



## General Information and Questionnaire Related Parties\*

Name of Facility Aaron Manor Nursing & Rehabilitation Center	License No. 2168-C	Report for Year Ended 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?  Yes  No

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
See Attached Schedule		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

\* Use additional sheets if necessary.

\*\* Provide the percentage amount of revenue received from non-related parties.

Aaron Manor Nursing and Rehabilitation Center  
 Cost Report 9/30/2017  
 List of Related Parties  
 Page 4 Attachment

Name of Related Individual or Company	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	%				
Ryders Health Management (RHM)	88 Ryders Lane, Suite 208, Stratford, CT 06614	X			Financial and Managerial Support	16/m12	166,712.00	166,712.00
Aaron Manor Realty	3 South Wig Hill Road, Chester, CT 06412	X			Rental of Real Estate	22/9	99,600	99,600
RHM (CT Healthcare WC Trust)	PO Box 30393, Hartford, CT 06150	X			Workers Compensation Insurance	15/1a1	126,410	126,410
RHM (CNA HealthPro)		X			Property Insurance	27/14a	6,758	6,758
RHM (CNA HealthPro)		X			Auto Insurance	27/14b	1,900	1,900
RHM (OneBeacon Professional Insurance)	199 Scott Swamp Road, Farmington, CT 06032	X			Liability Insurance	27/14c1	24,003	24,003
RHM (IHP, Guardian Dental and PDS)	4801 Olympia Plaza Drive, Ste. 2000, Louisville, KY 40241	X			Health Insurance	15/1a5	527,697	527,697
RHM (ADP Retirement Services, Inc.)	475 High Street, Mystic, CT 06355	X			401k Plan	15/1a7	4,525	4,525
Mystic Healthcare	88 Ryders Lane, Suite 208, Stratford, CT 06614	X			Loan to Facility	32/D7	20,000	20,000
Ryders Health Management	3 South Wig Hill Road, Chester, CT 06412	X			Loan to Facility	32/D7	63,868	63,868
Aaron Manor Realty		X			Loan from Facility	34/B4	771,450	771,450

**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 9/30/2017	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (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.

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

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of	
Aaron Manor Nursing & Rehabilitation Center		2168-C	9/30/2017		6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
GE Capital Lease, PO Box 642111, Pittsburgh, PA 15264-2111	<input type="radio"/>	<input checked="" type="radio"/>	Copier	08/27/14	60 months	7,798	7,798
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?			<input type="radio"/> Yes	<input type="radio"/> No	<b>Total ***</b>		7,798

\* 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 9/30/2017	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

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

Services Provided by This Firm (*describe fully*)

1 Tax returns, year end review	\$ 12,644
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 12,644

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 Partners Pharmacy 4 Treasurer, State of CT 5 Michael Casserino	Telephone Number 860-240-6000
--	----------------------------------

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

1 PO Box 150435, Hartford, CT 06115-0534
2
3
4
5

Services Provided by This Firm (*describe fully*)

1 Health care regulatory issues, general matters	\$ 6,060
2 Corporate matters - disallowed	\$ 1,657
3 Settlement - disallowed	\$ 12,857
4 Conservatorship - disallowed	\$ 675
5 State Marshall Fees - disallowed	\$ 342
	Charge for Services Provided
	\$ 21,591

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	License No.	Report for Year Ended										Page	of		
		9/30/2017												8	37
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Residential Care Home					
Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	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						
B. On last day of THIS report period					60										
2. Number of Residents															
A. As of midnight of PREVIOUS report period		58	58		58				55						
B. As of midnight of THIS report period					55				55						
3. Total Number of Days Care Provided During Period															
A. Medicare		4,542	4,542		3,318				1,224						
B. Medicaid (Conn.)		11,469	11,469		8,713				2,756						
C. Medicaid (other states)															
D. Private Pay		4,555	4,555		3,332				1,223						
E. State SSI for RCH															
F. Other (Specify) Hospice, Managed Care		373	373		342				31						
G. Total Care Days During Period (3A thru F)		20,939	20,939		15,705				5,234						
4. 3G for Which Revenue Was Received for Reserved Beds															
A. Medicaid Bed Reserve Days		27	27		13				14						
B. Other Bed Reserve Days		79	79		55				24						
5. <b>Total Resident Days (3G + 4A + 4B)</b>		21,045	21,045		15,773				5,272						

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

Name of Facility Aaron Manor Nursing & Rehabilitation Center	License No. 2168-C	Report for Year Ended 9/30/2017	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Care Home	Lost			Gained			CCNH	RHNS	Residential Care Home	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	Care Home	

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	CCNH	RHNS	CCNH	RHNS	Residential Care Home	R.C.H.	ICF-MR
No. of Residents	11	29		15				
Per Diem Rate								
a. One bed rm.				\$419 - \$429				
b. Two bed rms.		219.62		\$386 - \$394				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	Residential Care Home
A. Medicare - Part B	2,014	2,014		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	13,106	13,106		
D. Total Physical Therapy Treatments	15,120	15,120		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	Residential Care Home
A. Medicare - Part B	218	218		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	821	821		
D. Total Speech Therapy Treatments	1,039	1,039		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	Residential Care Home
A. Medicare - Part B	2,253	2,253		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	13,027	13,027		
D. Total Occupational Therapy Treatments	15,280	15,280		

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Aaron Manor Nursing & Rehabilitation Center	2168-C	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	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)	237,657	2,011				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	208,201	11,353				
5. Dietary Service						
a. Head Dietitian	25,624	641				
b. Food Service Supervisor	46,790	2,136				
c. Dietary Workers	208,072	16,079				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	98,942	8,416				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	67,223	2,106				
b. Other Maintenance Workers	33,263	2,086				
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	93,916	2,023				
b. RN						
1. Direct Care	647,747	18,779				
2. Administrative**	241,781	5,947				
c. LPN						
1. Direct Care	373,405	13,292				
2. Administrative**						
d. Aides and Attendants	784,723	51,109				
e. Physical Therapists	187,736	6,207				
f. Speech Therapists	36,723	669				
g. Occupational Therapists	177,168	4,386				
h. Recreation Workers	80,447	4,179				
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	66,619	2,326				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	104,475	2,518				
A-13. Total Salary Expenditures	3,720,511	156,262				

\* 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	\$ 98,572	2,089				
Medical Records	\$ 5,904	429				
<b>Total</b>	<b>\$ 104,475</b>	<b>2,518</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Therapy Management Consultant	\$ 41,664	835				
Managed Care Consulting	\$ 1,352	25				
<b>Total</b>	<b>\$ 43,016</b>	<b>860</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

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

Name of Facility	License No.	Report for Year Ended		Name and Address of All Other Employment**	Total Hours Worked	Line Where Claimed on Page 10	Total Hours Worked	Page	of
		9/30/2017	37						
Name	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Salary Paid		Total Hours Worked	Line Where Claimed on Page 10	Total Hours Worked	Page	of
			CCNH	RHNS					
<b>Section I - Operators/Owners</b>									
Dr. Robert Sbriglio, MPH				Lord Chamberlian, 7003 Main St., Stratford, CT 06614			2,120		132,500
Martin Sbriglio, RN, NHA				Ryders Health Management, 88 Ryders Landing, Suite 208, Stratford, CT 06614			2,056		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 Landing, 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.

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		Name and Address of All Other Employment**	Total Hours Worked	Line Where Claimed on Page 10	Total Hours Worked	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Salary Paid			Total Hours Worked	Page	of
		9/30/2017	12							37	CCNH	RHNS			
<b>Aaron Manor Nursing &amp; Rehabilitation Center</b>	2168-C														
<b>Section III - Administrators***</b>															
Molly Narvaez - Dates of Service 12/5/16 - 1/14/17, 3/21/17 - 4/14/17		52,816					360	Administrative			A2				
Joe Colaci - Dates of Service 10/1/16 - 12/4/2016, 1/15/17 - 3/20/17, 4/14/17 - 4/30/17		142,500					800	Administrative			A2				
Deborah Bradley - Dates of Service 4/14/17 - 9/30/17		36,187					851	Administrative			A2				
<b>Section IV - Assistant Administrators</b>															
Carroll Skoglund - Severance - Included in Administrators Salary		6,154						N/A							

\*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	9/30/2017	13	37		
Total Cost and Hours						
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 (For all such services complete Schedule B1)</b>						
1. Dietitian	1,600	40				
2. Dentist	6,840	130				
3. Pharmacist	11,265	225				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	316	6				
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	900	9				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care	273	6				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	43,016	860				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>106,209</b>	<b>1,696</b>				

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

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

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

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

Name of Facility Aaron Manor Nursing & Rehabilitation Center		License No. 2168-C	Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Healthdrive Medical and Dental Practices, 25 Needham Street, Newton, MA 02461	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Partners Pharmacy of CT, C/O Citibank, PO Box 9689, Uniondale, NY 11555-9689	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Andrea Schaffner, 176 Westbrook Road, Essex, CT 06426	Medical Director, Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Peter S Dixon MD, 192 Westbrook Road, Essex, CT 06426	Medical Director, Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Alex Deshields MD, Connecticut Mental Health Specialists Inc., 270 Farmington Ave., STE 309	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Patricia Halvodson, 287 Judd Ave., Mystic, CT 06355	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
Timothy Tobin, MD, 3 Turnstone Rd, Essex, CT 06426	Medical Director, Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
HealthPro, 307 International Circle, Suite 100, Hunt Valley, MD 21030	Therapy Management, PT, OT	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation Center	2168-C	9/30/2017	15	37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 126,410	126,410		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 295,835	295,835		
5. Health Insurance	\$ 527,697	527,697		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 4,525	4,525		
8. Uniform Allowance	\$ 13,152	13,152		
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*	\$ 108,962	108,962		
d. Accounting and Auditing	\$ 12,644	12,644		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 21,591	21,591		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 11,326	11,326		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 17,751	17,751		
2. Cellular Phones	\$ 1,475	1,475		
i. Appraisal ( <i>Specify purpose and        attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 345,927	345,927		
<b>Subtotal</b>	\$ 1,487,294	1,487,294		

\* 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**

Aaron Manor Nursing & Rehabilitation Center  
9/30/2017

Attachment Page 15

**Schedule of Other Employee Benefits**

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

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**Schedule of Other Taxes**

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

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**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	9/30/2017		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
<b>Subtotals Brought Forward:</b>	1,487,294	1,487,294			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 6,967	6,967			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 4,343	4,343			
5. Education Expenses Related to Seminars and Conventions	\$ 4,336	4,336			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 122	122			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$ 2,587	2,587			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 5,141	5,141			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 18,418	18,418			
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	\$ 4,635	4,635			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 4,848	4,848			
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> )	\$ 54,614	54,614			
12. Administrative Management Services**	\$ 166,712	166,712			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 16,937	16,937			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 1,785,593	1,785,593			

\* 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	\$ 2,587		
<b>Total Other Travel and Entertainment</b>	<b>\$ 2,587</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
Adv & Pub Rel Donations	\$ 18,418		
<b>Total Other Advertising</b>	<b>\$ 18,418</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
CAHCF	\$ 4,445		
ACHCA	\$ 310		
American Express	\$ 49		
Chamber of Commerce	\$ 44		
<b>Total Dues</b>	<b>\$ 4,848</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 & License	\$ 1,734		
Charitable Donations	\$ 1,500		
Physician Care - Employees	\$ 7,202		
Bank Charges	\$ 5,991		
Bank Charges - Lease	\$ 509		
<b>Total Other Administrative and General</b>	<b>\$ 16,937</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Aaron Manor Nursing & Rehabilitation C	License No. 2168-C	Report for Year Ended 9/30/2017	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Ryders Health Management, 88 Ryders Lane, Suite 208, Stratford, CT 06614	166,712	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	9/30/2017		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 121,564	121,564			
2.	Non-Food Supplies	\$ 22,486	22,486			
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. Management Services**		\$				
d. Other ( <i>Specify</i> ) _____		\$				
2E. <b>Total Dietary Expenditures</b> (2a + b + c + d)		\$ 144,050	144,050			
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.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Aaron Manor Nursing & Rehabilitation Center		2168-C	9/30/2017		19	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. \$	797	797			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	59,947	59,947			
c. Management Services**	\$					
d. Other (Specify) Laundry Supplies	\$	101	101			
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>	<b>\$</b>	<b>60,845</b>	<b>60,845</b>			
<b>3F. Laundry Questionnaire</b>						
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3E.

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

\*\*\* Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Aaron Manor Nursing & Rehabilitation Center		2168-C	9/30/2017		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. \$	23,370	23,370		
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$				
c.	Management Services*	\$				
d.	Other ( <i>Specify</i> )	\$				
4E.	<b>Total Housekeeping Expenditures (4a + b + c + d)</b>	\$	23,370	23,370		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Partners Pharmacy, ValueRX	\$	163,053	163,053		
b.	Medicine Cabinet Drugs	\$	14,453	14,453		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	14,618	14,618		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	10,832	10,832		
f.	X-rays and Related Radiological Procedures***	\$	14,287	14,287		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	27,408	27,408		
i.	Recreation	\$	15,118	15,118		
j.	Other (Specify)**** See Attached Schedule	\$	181,870	181,870		
5K.	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	441,638	441,638		

\* 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.





**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	9/30/2017			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 127,462	127,462				
b. Heat	\$ 26,551	19,572	6,979			
c. Light & Power	\$ 109,373	103,564	5,809			
d. Water	\$					
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 7,798	7,798				
f. Other ( <i>itemize</i> )	\$					
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 271,184	258,396	12,788			
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 755	755				
b. Building & Building Improvements	\$ 170,210	156,252	13,958			
c. Non-Movable Equipment	\$ 44,703	42,544	2,159			
d. Movable Equipment	\$ 10,273	10,273				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 225,941	209,824	16,117			
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	\$ 55,709	55,709				
c. Personal property taxes	\$ 5,910	5,910				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 387,160	371,043	16,117			

\* 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	Residential Care Home
<b>Total Other Repairs and Maintenance</b>	\$ -	\$ -	\$ -

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### Depreciation Schedule

Name of Facility Aaron Manor Nursing & Rehabilitation Center		License No. 2168-C		Report for Year Ended 9/30/2017				Page 23	of 37
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
<b>A. Land Improvements</b>									
1. Acquired prior to this report period		125,458		125,458	120,761	Various	Various	755	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
<b>A-4. Subtotal</b>									755
<b>B. Building and Building Improvements</b>									
1. Acquired prior to this report period		3,357,106		3,357,106	1,513,495	Various	Various	155,342	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)		15,926		15,926		Various	Various	910	
<b>B-4. Subtotal</b>									156,252
<b>C. Non-Movable Equipment</b>									
1. Acquired prior to this report period		433,805		433,805	289,945	Various	Various	41,852	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)		12,549		12,549		Various	Various	692	
<b>C-4. Subtotal</b>									42,544
<b>D. Movable Equipment</b>									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. 2009 Ford Pickup		33,275		22,275	19,623	S/L	7 Years	4,753	
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period		538,505						4,003	
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)		20,390		20,390		S/L	Various	1,517	
<b>D-3. Subtotal</b>									10,274
<b>E. Total Depreciation</b>									209,825

Aaron Manor Nursing & Rehabilitation Center  
9/30/2017

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
2/22/2017	Carpeting	\$ 13,666	10	\$ 797
3/30/2017	Carpeting	\$ 2,260	10	\$ 113
<b>Total additions for Building Improvement</b>		\$ 15,926		\$ 910 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
11/30/2016	Potter Swtich	\$ 1,840	10	\$ 153
2/20/2017	Potter Swtich	8,643	10	504
8/7/2017	Potter Swtich	2,066	10	34
<b>Total additions for Non-Movable Equipmen</b>		\$ 12,549		\$ 692 *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipmen</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report peri

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/18/2016	CBORD Dietary Software	\$ 3,456	3	\$ 1,056
2/3/2017	Bariatric Bed	2,115	10	141
2/13/2017	Snowthrower	1,067	10	71
3/31/2017	Bariatric Bed	2,048	10	102
6/28/2017	Overbed Tables	1,631	10	41
7/20/2017	Ultracare Bed	2,028	10	34
7/28/2017	Satellite TV	2,712	10	45
9/8/2017	Freezer	3,254	10	27
9/19/2017	Ultracare Bed	2,079	10	-
<b>Total additions for Movable Equipmen</b>		<b>\$ 20,390</b>		<b>\$ 1,517 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report peri

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility Aaron Manor Nursing & Rehabilitation Center	License No. 2168-C		Report for Year Ended 9/30/2017		Page 24	of 37				
	Date of Acquisition Month	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
<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 9/30/2017	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.				
<b>Description</b>		<b>Total</b>		
1. Date Land Purchased		04/01/51		
2. Date Structure Completed		1971 (RHNS), 1951 (HFA)		
3. If NOT 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>		<b>1st Mortgage</b>	<b>2nd Mortgage</b>	<b>3rd Mortgage</b>
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>				
<b>Name and Address of Lessor</b>	<b>Property Leased</b>	<b>Date of Lease</b>	<b>Term of Lease</b>	<b>Annual Amount of Lease</b>

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	9/30/2017			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 & Rehabilita		2168-C		9/30/2017		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				\$	3,976	3,976	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	3,976	3,976	
14. Insurance							
a. Insurance on Property (buildings only)				\$	6,758	6,758	
b. Insurance on Automobiles				\$	1,900	1,900	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	24,003	24,003	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	32,661	32,661	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	6,979,479	6,950,574	28,905



### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation Center				2168-C	9/30/2017	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.	10	12g	Occupational Therapy	\$ 177,168	177,168		
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 273	273		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 108,962	108,962		
10.	15	1e	Accounting & Legal	\$ 15,531	15,531		
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.	16	17	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 2,587	2,587		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 18,418	18,418		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 1,500	1,500		
<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>				\$ 324,439	324,439		

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

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
16	m13	Charitable Donation	\$ 1,500		
<b>Total Other A&amp;G Adjustments</b>			\$ 1,500	\$ -	\$ -

**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	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 324,439	324,439		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 163,053	163,053		
28.	20	5d	Ambulance/Limousine	\$ 14,618	14,618		
29.	20	5f	X-rays, etc	\$ 14,287	14,287		
30.	20	5h	Laboratory	\$ 27,408	27,408		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 320	320		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$			
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>51. Total Amount of Decrease (Items 1 - 50)</b>				\$ 544,125	544,125		

\*\*\* 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.

Aaron Manor Nursing & Rehabilitation Center  
9/30/2017

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
20	5j	OT Service	\$ 320		
<b>Total Other Ancillary Costs</b>			\$ 320	\$ -	\$ -

**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	9/30/2017		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> )	\$ 3,772,187	3,772,187				
b. Medicaid Room and Board Contractual Allowance **	\$ (1,348,448)	(1,348,448)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,288,300	1,288,300				
b. Medicare Room and Board Contractual Allowance **	\$ 338,106	338,106				
4. a. Private-Pay Residents and Other	\$ 2,832,305	2,832,305				
b. Private-Pay Room and Board Contractual Allowance **	\$ (207,456)	(207,456)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 119,970	119,970				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (119,970)	(119,970)				
c. Prescription Drugs - Non-Medicare	\$ 2,162	2,162				
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	\$ 330,274	330,274				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (330,274)	(330,274)				
c. Physical Therapy - Non-Medicare	\$ 230,377	230,377				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 57,240	57,240				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (57,240)	(57,240)				
c. Speech Therapy - Non-Medicare	\$ 36,483	36,483				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 362,763	362,763				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (362,763)	(362,763)				
c. Occupational Therapy - Non-Medicare	\$ 185,343	185,343				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other ( <i>Specify</i> ) - Medicare	\$					
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 38,161	38,161				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 7,167,521	7,167,521				
<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> )	\$ 312	312				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$					
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 312	312				
<b>VI. Total All Revenue</b> (III + V)	\$ 7,167,833	7,167,833				

\* 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 - Med A	\$ 260		
	C/A - Oxygen - Med A	\$ (260)		
	X-Ray - Med A	\$ 8,023		
	C/A - X-Ray - Med A	\$ (8,023)		
	Lab - Med A	\$ 20,263		
	C/A - Lab - Med A	\$ (20,263)		
<b>Total Other Resident Revenue - Medicare</b>		\$ -	\$ -	\$ -

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	Residential Care Home
	X-Ray - Managed Care	\$ 356		
	Remedy Shared Savings	\$ 37,543		
	Lab - Managed Care	\$ 262		
<b>Total Other Resident Revenue</b>		\$ 38,161	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
	Interest Income		\$ 312		
<b>Total Interest Income</b>			\$ 312	\$ -	\$ -

**Schedule of Other Revenue**

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

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation	2168-C	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	631,927
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	102,045
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	721,315
4. Inventories			\$	
5. Prepaid Expenses			\$	23,954
a. Prepaid Corporate Taxes	17,644			
b. Prepaid Expenses	5,633			
c. Prepaid Insurance	677			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	(101)
Loans & Exchanges	(101)			
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>1,479,141</b>
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost	125,458	\$	3,942
	Accum. Depreciation	121,516		Net
3. Buildings	*Historical Cost	3,373,032	\$	1,689,330
	Accum. Depreciation	1,683,702		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	449,809	\$	119,934
	Accum. Depreciation	329,875		Net
6. Movable Equipment	*Historical Cost	555,440	\$	5,474
	Accum. Depreciation	549,966		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> )			\$	299,529
Work in Progress	299,529			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>2,151,483</b>

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

(Carry Total forward to next page)



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

Name of Facility	License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation	2168-C	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	3,630,624
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land				
			\$	
2. Land Improvements				
*Historical Cost _____				
Accum. Depreciation _____			Net	\$
3. Buildings				
*Historical Cost _____				
Accum. Depreciation _____			Net	\$
4. Non-Movable Equipment				
*Historical Cost _____				
Accum. Depreciation _____			Net	\$
5. Movable Equipment				
*Historical Cost _____				
Accum. Depreciation _____			Net	\$
6. Motor Vehicles				
*Historical Cost _____				
Accum. Depreciation _____			Net	\$
7. Minor Equipment-Not Depreciable				
			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>				
			\$	
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits				
			\$	
2. Escrow Deposits				
			\$	
3. Organization Expense				
*Historical Cost _____				
Accum. Depreciation _____			Net	\$
4. Goodwill (Purchased Only)				
			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )				
			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )				
			\$	
Name and Address		Amount	Loan Date	
7. Other Assets ( <i>itemize</i> )				
Due from Mystic			20,000	\$
Due from Ryders Health Mgmt			63,868	
Due from Lighthouse Home Healthcare			12,088	
			\$	95,955
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>				
			\$	95,955
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>				
			\$	3,726,579

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

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

Name of Facility Aaron Manor Nursing & Rehabilitation Center		License No. 2168-C	Report for Year Ended 9/30/2017	Page 33	of 37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	507,406
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
_____					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	65,817
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> )				\$	239,208
AFLAC - Individual		8,502	Accrued User Fee	84,796	
AFLAC - Group		102	Accrued PTO	127,211	
Patient Fund		16,738			
Accrued Expense		1,861			
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>812,431</b>

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

(Carry Total forward to next page)

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

Name of Facility Aaron Manor Nursing & Rehabilitation Cent		License No. 2168-C	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
				Total Brought Forward:	
				812,431	
<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> )					
				\$	1,295,137
Due to/from Officers			523,687		
Due to Chamberlain Manor			85,000		
Due to CH, GT and LC			(230)		
Due to Ryder Health, AM Realty, Partnership			686,681		
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$	1,295,137
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$	2,107,568

**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	9/30/2017	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	1,000
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,429,658
6. Gain or Loss for Period			\$	188,354
	10/1/2016	thru 9/30/2017		
7. Total Net Worth			\$	1,619,012
<b>C. Total Reserves and Net Worth</b>			\$	1,619,012
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,726,580

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation C	2168-C	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	1,430,657
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	7,167,833
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	6,979,479
D. Net Income or Deficit			\$	188,354
E. Balance			\$	1,619,011
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>		09/30/17	\$	1,619,011

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

Name of Facility Aaron Manor Nursing & Rehabilitation		License No. 2168-C	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input 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 <i>Elizabeth Maglio</i>		Title <i>Controller</i>		Date Signed <i>2/13/18</i>	
Printed Name of Preparer Elizabeth Maglio					
Address 88 Ryderes Lane, Stratford, CT 06614				Phone Number 230-381-1327	