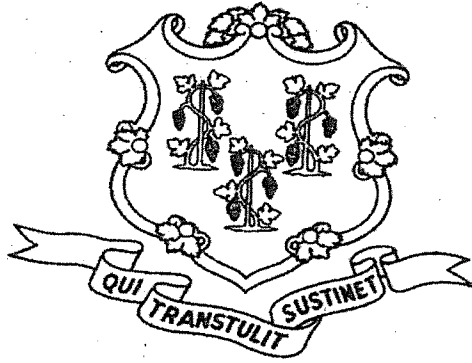


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2016

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 type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 2168-C	RHNS	Residential Care Home	Medicare Provider 21684
------------------	----------------	------	-----------------------	----------------------------

Medicaid Provider Numbers:	CCNH 21684	RHNS	ICF-IID 90787
----------------------------	---------------	------	------------------

**For Department Use Only**

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

## Table of Contents

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

**General Information**

Name of Facility (as licensed) Aaron Manor Nursing & Rehabilitation Center	License No. 2168-C	Report for Year Ended 9/30/2016	Page 1	of 37
-------------------------------------------------------------------------------	-----------------------	------------------------------------	-----------	----------

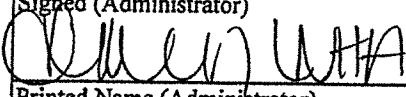
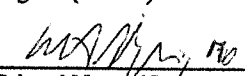
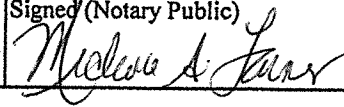
**Administrator's/Owner's Certification**

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

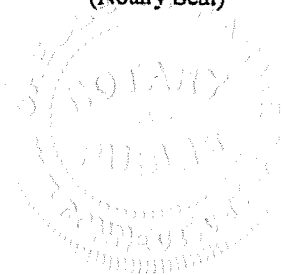
I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Aaron Manor Nursing & Rehabilitation Center [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, and that to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

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

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

Signed (Administrator) 		Date 2/14/17	Signed (Owner) 		Date 2/14/2017
Printed Name (Administrator) Molly Narvaez			Printed Name (Owner) Robert Sbriglio, MD, MPH		
Subscribed and Sworn to before me: Michelle A. Farmer	State of CT	Date 2/14/17	Signed (Notary Public) 		Comm. Expires
Address of Notary Public					<b>MICHELLE A. FARMER</b> Notary Public - State of Connecticut My Commission Expires December 31, 2017

(Notary Seal)



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 10/1/2015	To 9/30/2016
Address of Facility 2 South Wig Hill Road, Chester, CT 06412				
Report Prepared By Ryders Health Management		Phone Number 203-381-1327	Date 12/20/2015	
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 9/30/2016	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.
---------------------------------------------------------------------------------	---------------------------	-------------------------------------	--------------------------

**Administrator**

Name of Administrator Molly Narvaez	Nursing Home Administrator's License No.:	001977
----------------------------------------	-------------------------------------------------	--------

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

Name N/A	License No.:	



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

Name of Facility Aaron Manor Nursing & Rehabilitation Cent	License No. 2168-C	Report for Year Ended 9/30/2016	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. Marting 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. Marting 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	9/30/2016	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 9/30/2016	Page 4	of 37
-----------------------------------------------------------------	-----------------------	------------------------------------	-----------	----------

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

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"/>				
		<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 9/30/2016  
 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	164,446.00	164,446
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	137,345	137,345
RHM (CNA HealthPro)		X		Property Insurance	27/14a	6,794	6,794
RHM (CNA HealthPro)		X		Auto Insurance	27/14b	1,809	1,809
RHM (OneBeacon Professional Insurance)	199 Scott Swamp Road, Farmington, CT 06032	X		Liability Insurance	27/14c1	23,258	23,258
RHM (IHP, Guardian Dental and PDS)	4801 Olympia Plaza Drive, Ste. 2000, Louisville, KY 40241	X		Health Insurance	15/1a5	315,075	315,075
RHM (ADP Retirement Services, Inc.)	475 High Street, Mystic, CT 06355	X		401k Plan	15/1a7	7,125	7,125
Mystic Healthcare	88 Ryders lane, Suite 208, Stratford, CT 06614	X		Loan to Facility	32/D7	20,000	20,000
Ryders Health Management		X		Loan to Facility	32/D7	-94,601	-94,601
Aaron Manor Realty	3 South Wig Hill Road, Chester, CT 06412	X		Loan from Facility	34/BA	406,081	406,081

**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 9/30/2016	Page 5	of 37
-----------------------------------------------------------------	-----------------------	------------------------------------	-----------	----------

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

Management Fees are allocated based on Total Cost Year 2015 Expenses minus Management Fees. Aaron Manor is 8.22%. Facility expenses are allocated to the Subsidiary based upon the above identified methods (detailed schedules are available upon request).

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	9/30/2016		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"/>	Copiers	08/27/14	60 Months	7,541	7,541
	<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"/>					
<b>Is a Mileage Log Book Maintained for All Leased Vehicles ?</b>						<input type="radio"/> Yes	<input type="radio"/> No
<b>* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.</b>						<b>Total ***</b>	
<b>** Attach copies of newly acquired leases.</b>						<b>7,541</b>	
<b>*** Amount should agree to Page 22, Line 6e.</b>						<b>7,541</b>	

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Aaron Manor Nursing & Rehabilitation	License No. 2168-C	Report for Year Ended 9/30/2016	Page 7	of 37
----------------------------------------------------------	-----------------------	------------------------------------	-----------	----------

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

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

**Independent Accounting Firm**

Name of Accounting Firm 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, medicare cost report and year end review	\$ 13,040
2	\$
3	\$
4	\$
<b>Charge for Services Provided</b>	
	\$ 13,040

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    151d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Murtha Cullina LLP 2 Atty Joseph D'Agostino Jr 3 4 5	Telephone Number 860-240-6000
------------------------------------------------------------------------------------------------------------------	----------------------------------

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

1 PO Box 150435, Hartford, CT06115-0534
2 88 Ryders Lane, Stratford, CT
3
4
5

Services Provided by This Firm (*describe fully*)

1 Partners Pharmacy, General Health Care Regulatory (Disallowed \$520)	\$ 534
2 Review of contracts, Partners Pharmacy, Rice case - disallowed	\$ 1,696
3	\$
4	\$
5	\$
<b>Charge for Services Provided</b>	
	\$ 2,230

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    151e



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

Name of Facility Aaron Manor Nursing & Rehabilitation Center	License No. 2168-C	Report for Year Ended 9/30/2016	Page 9	of 37
-----------------------------------------------------------------	-----------------------	------------------------------------	-----------	----------

4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	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	11		31		16				
Per Diem Rate									
a. One bed rm.	See				\$404/\$415				
b. Two bed rms.	Attached		215.66		\$395/\$383				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	Residential Care Home
A. Medicare - Part B	1,130	1,130		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	11,202	11,202		
D. <b>Total Physical Therapy Treatments</b>	12,332	12,332		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	Residential Care Home
A. Medicare - Part B	414	414		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	986	986		
D. <b>Total Speech Therapy Treatments</b>	1,400	1,400		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	Residential Care Home
A. Medicare - Part B	1,649	1,649		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	12,694	12,694		
D. <b>Total Occupational Therapy Treatments</b>	58	58		



7540 North 19th Avenue  
 Phoenix, Arizona 85021  
 (888) 873-4221  
 fax (888) 543-2289  
 www.SYNERTX.com

SYNERTX, a national provider of contract rehabilitation services and an industry leader in regulatory expertise, brings you the 2017 SNF Prospective Payment System (PPS) rates effective October 1, 2016.

2017 Prospective Payment System (PPS) RUG IV Rates Effective October 1, 2016  
 These are the URBAN rates effective for Middlesex county in CT. (Wage Factor: 1.0889)

Rate Class	Payment Amount
RUX	\$853.56
RUL	\$834.96
RUC	\$647.10
RUB	\$647.10
RUA	\$541.08
RVX	\$759.73
RVL	\$681.61
RVC	\$555.13
RVB	\$480.73
RVA	\$478.87
RHX	\$688.32
RHL	\$613.93
RHC	\$483.73
RHB	\$435.36
RHA	\$383.28
RMX	\$631.41
RML	\$579.33
RMC	\$424.95
RMB	\$398.91
RMA	\$328.24
RLX	\$554.52
RLB	\$413.16
RLA	\$266.22
ES3	\$779.27
ES2	\$610.01
ES1	\$544.91
HE2	\$526.31
HD2	\$492.83
HC2	\$464.93
HB2	\$459.35
HE1	\$437.03
HD1	\$410.99
HC1	\$388.66

Rate Class	Payment Amount
HB1	\$384.95
LE2	\$477.95
LD2	\$459.35
LC2	\$403.55
LB2	\$383.09
LE1	\$399.83
LD1	\$384.95
LC1	\$340.30
LB1	\$325.43
CE2	\$425.87
CD2	\$403.55
CC2	\$353.32
CB2	\$327.28
CA2	\$277.07
CE1	\$392.39
CD1	\$370.07
CC1	\$327.28
CB1	\$303.11
CA1	\$258.47
BB2	\$293.80
BA2	\$243.59
BB1	\$280.78
BA1	\$232.43
PE2	\$392.39
PD2	\$370.07
PC2	\$317.99
PB2	\$269.63
PA2	\$223.13
PE1	\$373.78
PD1	\$351.47
PC1	\$303.11
PB1	\$258.47
PA1	\$213.82

SYNERTX makes no expressed or implied warranty on the accuracy of the calculated rates. Your use of these rates and the information it provides is therefore undertaken at your own risk, and you hereby agree to hold SYNERTX harmless for any losses or damages that may result from error or omission.

These rates are based on the Federal Register Vol. 81, No. 151 dated August 5, 2016 - Medicare Program; Prospective Payment System and Consolidated Billing for Skilled Nursing Facilities for FY 2017; Notice.

The information provided should be verified by your own Accountant or Medicare Administrative Contractor (MAC) for accuracy.





# STATE OF CONNECTICUT

DEPARTMENT OF SOCIAL SERVICES  
OFFICE OF THE DEPUTY COMMISSIONER

Telephone  
(860) 424-5693

Facsimile  
(860) 424-4860

TDD  
1-800-842-4524

KATHLEEN M. BRENNAN  
Deputy Commissioner

June 30, 2016

Aaron Manor Nursing and Rehab. Ctr  
3 South Wig Hill Rd.  
Chester CT 06412

Provider Number: CCNH 000021684

Dear Provider:

For the rate period of July 1, 2015 through June 30, 2016, the following reimbursement rate for State-aided residents in your facility has been determined pursuant to Section 17b-340 of the Connecticut General Statutes (CGS), as amended, and the regulations promulgated pursuant thereto:

<u>Rate Period</u>	<u>Licensure</u>	<u>Per Diem</u>
7/1/2015 - 6/30/2016	CCNH	\$215.66

Pursuant to Public Act (PA) 15-5, rates shall not exceed those in effect for the period ending June 30, 2015, except pro rata fair rent increases for additions place in service in cost year ended September 30, 2014. Applicable rate increases for fair rent were issued September 2015. Notwithstanding any provisions of this section, the Department shall also provide increases, within available appropriations, to reflect reasonable costs mandated by collective bargaining agreement or otherwise provided by a facility to its employees.

If your facility chose to participate in the Wage and Benefit Enhancement Program, an interim rate add-on calculation was attached to this letter for your facility. This program incorporated three distinct rate components:

Part 1: Employee wages

Part 2: Pension plan improvements, health insurance, maintenance workers, contracted workers and training

Part 3: New pension plans

Please note, this rate add-on is interim subject to further adjustment for after-discovered differences in cost data as reported in the 2016 cost report, particularly as the result of desk review and/or field audit. In addition, due to year-to-year rate increase limitations in statute, changes to rates issued for prior rate periods due to audit, interim rate replacement, or other reasons could result in a revision to the rate issued herein.

Please be advised that, pursuant to section 17b-238(b) of the Connecticut General Statutes, if you believe that you have been aggrieved by this rate decision and would like to request a hearing, you must:

- (1) Send a written request to the Department of Social Services **within 10 days of the date of this letter**. The 10 days are measured from the date of this letter to the date of the postmark, email or delivery of the request; **AND**
- (2) Send a detailed, written description of all items of grievance **within 90 days of the date of this letter**. The 90 days are measured from the date of this letter to the date of the postmark, email or delivery of the detailed, written description of each specific item of grievance.

You must comply with both of these requirements in a timely manner in order for the Department to approve your request for a hearing. Please send both the 10-day letter and the detailed items of grievance to Theresa Messner, Department of Social Services, 55 Farmington Avenue, 9<sup>th</sup> Floor, Hartford, CT 06105 or [Theresa.Messner@ct.gov](mailto:Theresa.Messner@ct.gov).



**Aaron Manor**  
**Nursing & Rehabilitation Center**  
 3 South Wig Hill Road, Chester, CT 06412  
 Tel: (860) 526-5316 Fax: (860) 526-2436  
[www.rydershealth.com](http://www.rydershealth.com)

GOVERNING BOARD MEMBERS  
 Dr. R. Sbriglio, MD/MPH, Chief Medical Director  
 Mr. M. Sbriglio, RN/NHA, Administrative Consultant



CHARTING YOUR COURSE TO HEALTH

May 27, 2016

Dear Families and Responsible Parties:

Aaron Manor prides itself in providing quality patient care to our residents and the local community. We strive to continue to meet and exceed our quality standards and expectations and yours.

These quality standards along with our increasing cost of operations make it necessary to adjust our room rates accordingly. Effective July 1, 2016 our new room rates will be as follows:

<i>Private Room- Long Term</i>	\$407.00/day
<i>Private Room- Subacute/Short Term</i>	\$415.00/day
<i>Semi Private Room- Long Term</i>	\$375.00/day
<i>Semi Private Room- Subacute/Short Term</i>	\$383.00/day

These rates are very competitive and offer residents a tremendous value for the services and level of care we provide. We are very proud of our accomplishments here this past year and look forward to further improvements in the coming year.

Thank you for your continued support of Aaron Manor. If you have questions or would like any additional information about our facility, please do not hesitate to contact us directly at 860-526-5316.

Sincerely,

*Carroll B. Skoglund, Jr.*

Carroll B. Skoglund, Jr., B.S./LNHA  
 Aaron Manor Nursing & Rehabilitation Center

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Aaron Manor Nursing & Rehabilitation Center	2168-C	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	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)	82,827	2,944				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	232,915	13,269				
5. Dietary Service						
a. Head Dietitian	25,154	650				
b. Food Service Supervisor	45,798	2,255				
c. Dietary Workers	206,225	15,828				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	91,983	8,077				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	65,791	2,204				
b. Other Maintenance Workers	30,989	2,099				
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	97,359	2,179				
b. RN						
1. Direct Care	696,682	20,900				
2. Administrative**	239,505	6,315				
c. LPN						
1. Direct Care	328,428	12,113				
2. Administrative**						
d. Aides and Attendants	830,482	52,848				
e. Physical Therapists	130,245	4,329				
f. Speech Therapists	37,004	658				
g. Occupational Therapists	178,800	4,528				
h. Recreation Workers	75,117	4,119				
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	45,119	1,414				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	112,119	4,313				
<i>A-13. Total Salary Expenditures</i>	<i>3,552,542</i>	<i>161,040</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 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		9/30/2016		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							
<b>Section I - Operators/Owners</b>									
Dr. Robert Sbriglio, MPH							Lord Chamberlain, 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	2,080	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	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		9/30/2016		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS							
<b>Section III - Administrators***</b>									
Caroll Skoglund (10/1/15 - 9/30/16)	82,827		non-discriminatory	Administrative	2,944	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	9/30/2016	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	260	7				
2. Dentist	6,840	143				
3. Pharmacist	12,636	263				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	42,620	852				
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	557	6				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care	274	5				
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	57,449	1,138				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>162,636</b>	<b>2,834</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 9/30/2016	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 Consultants	<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 Deshire 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"/>		
Synergy Medical Staff, PO Box 75343, Chicago, IL 60675	PT	<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"/>		
Harmony Healthcare, 430 Boston St., Suite 104, Topsfield, MA 01983	Compliance Consulting	<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"/>		

\* 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	9/30/2016		15	37
Item	Total	CCNH	RHNS	Residential Care Home	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 137,345	137,345			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 321,201	321,201			
5. Health Insurance	\$ 315,075	315,075			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 7,125	7,125			
8. Uniform Allowance	\$ 13,054	13,054			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$				
c. Bad Debts*	\$ 67,557	67,557			
d. Accounting and Auditing	\$ 13,040	13,040			
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 2,230	2,230			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
g. Office Supplies	\$ 14,430	14,430			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 18,408	18,408			
2. Cellular Phones	\$ 1,607	1,607			
i. Appraisal ( <i>Specify purpose and        attach copy</i> )*	\$				
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 303	303			
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	\$ 343,825	343,825			
<b>Subtotal</b>	\$ 1,255,200	1,255,200			

\* 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	9/30/2016		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
<b>Subtotals Brought Forward:</b>	1,255,200	1,255,200			
<b>1. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 6,521	6,521			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 8,043	8,043			
5. Education Expenses Related to Seminars and Conventions	\$ 5,433	5,433			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 170	170			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$ 4,429	4,429			
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 1,268	1,268			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 24,151	24,151			
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	\$ 3,564	3,564			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 4,444	4,444			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 516	516			
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> )	\$ 63,316	63,316			
12. Administrative Management Services**	\$ 164,446	164,446			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 18,108	18,108			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 1,568,249	1,568,249			

\* 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	\$ 4,429		
<b>Total Other Travel and Entertainment</b>	<b>\$ 4,429</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
Adv & Pub Rel Donations	\$ 24,151		
<b>Total Other Advertising</b>	<b>\$ 24,151</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
CAHCF	\$ 4,444		
<b>Total Dues</b>	<b>\$ 4,444</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
Charitable Donations	\$ 2,750		
Physician Care - Employees	\$ 7,997		
Bank Charges	\$ 4,657		
Bank Charges - Lease	\$ 479		
Unemployment Tax Management Corp	\$ 769		
Sales & Use Tax	\$ 121		
Food License Renewal	\$ 300		
Elevator Renewal	\$ 480		
CLIA - Laboratory User Fee	\$ 150		
Secretary of State - Annual Filing	\$ 150		
Massage Therapy License	\$ 255		
<b>Total Other Administrative and General</b>	<b>\$ 18,108</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 9/30/2016	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Ryders Health Management, 88 Ryders Lane, Suite 208, Stratford, CT 06614	164,446	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	9/30/2016		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 121,359	121,359			
2.	Non-Food Supplies	\$ 22,748	22,748			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Management Services**		\$				
d. Other (Specify) _____		\$				
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 144,107	144,107			
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 Aaron Manor Nursing & Rehabilitation Center		License No. 2168-C	Report for Year Ended 9/30/2016	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. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	57,201	57,201	
c. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	56	56	
3E. <b>Total Laundry Expenditures</b> (3a + b + c + d)		\$	57,257	57,257	
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3E.

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Aaron Manor Nursing & Rehabilitation Center		2168-C	9/30/2016		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. \$	22,819	22,819		
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</b> (4a + b + c + d)	\$	22,819	22,819		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Partners Pharmacy	\$	153,359	153,359		
b.	Medicine Cabinet Drugs	\$	11,199	11,199		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	17,993	17,993		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	12,170	12,170		
f.	X-rays and Related Radiological Procedures***	\$	6,240	6,240		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	28,325	28,325		
i.	Recreation	\$	13,303	13,303		
j.	Other ( <i>Specify</i> )**** See Attached Schedule	\$	170,343	170,343		
5K.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	412,932	412,932		

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

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

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

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



**Schedule of Other Resident Care**

Description	CCNH	RHNS	Residential Care Home
Physician Care - Patients	\$ 8,179		
Medical Supplies	\$ 118,226		
PT Supplies	\$ 19,222		
Medical Supplements	\$ 5,670		
Medical Waste	\$ 3,076		
Medical Equipment	\$ 10,063		
Medical Equipment - Rental	\$ 5,908		
<b>Total Other Resident Care</b>	\$ 170,343	\$ -	\$ -

-----



**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	9/30/2016			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 157,646	157,646				
b. Heat	\$ 23,250	14,834			8,416	
c. Light & Power	\$ 111,170	107,336			3,834	
d. Water	\$					
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 7,541	7,541				
f. Other ( <i>itemize</i> )	\$					
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 299,607	287,357			12,250	
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 755	755				
b. Building & Building Improvements	\$ 172,312	158,356			13,956	
c. Non-Movable Equipment	\$ 42,549	40,433			2,116	
d. Movable Equipment	\$ 14,722	14,722				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 230,338	214,266			16,072	
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	\$ 54,040	54,040				
c. Personal property taxes	\$ 5,867	5,867				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 389,845	373,773			16,072	

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





Aaron Manor Nursing & Rehabilitation Center  
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
11/20/2015	Notifier Panel	\$ 5,493	10	\$ 458
12/2/2015	Permit Fees - Bathroom Remodel	\$ 169	10	\$ 14
12/25/2015	Bathroom Remodel	\$ 960	10	\$ 72
12/28/2015	Bathroom Remodel	\$ 240	10	\$ 18
12/31/2015	Sales & Use Tax	\$ 76	10	\$ 6
1/19/2016	Bathroom Remodel	\$ 831	10	\$ 55
1/28/2016	Bathroom Remodel	\$ 5,972	10	\$ 398
1/29/2016	Bathroom Remodel	\$ 1,885	10	\$ 126
1/21/2016	Bathroom Remodel	\$ 1,426	10	\$ 95
1/19/2016	Bathroom Remodel	\$ 1,900	10	\$ 127
2/29/2016	Bathroom Remodel	\$ 2,349	10	\$ 137
2/11/2016	Bathroom Remodel	\$ 2,375	10	\$ 158
3/10/2016	Bathroom Remodel	\$ 116	10	\$ 7
1/6/1900	Bathroom Remodel	\$ 1,996	10	\$ 100
5/2/2016	Bathroom Remodel	\$ 2,279	10	\$ 95
1/25/2016	Bathroom Remodel	\$ 10,490	10	\$ 699
<b>Total additions for Building Improvements</b>		\$ 38,558		\$ 2,565 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/16/2015	Boiler	\$ 22,562	10	\$ 2,068
1/19/2016	Boiler	\$ 9,024	10	\$ 602
7/30/2016	Storage Tanks	22000	10	366.67

<b>Total additions for Non-Movable Equipment</b>		\$ 53,586		\$ 3,036 *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

Attachment Pages 23 24

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2



Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
4/22/2016	Freezer	\$ 6,163	10	\$ 257
4/18/2016	Water Flo Inc	\$ 2,679	10	\$ 112
7/12/2016	Bed	2629.86	10	65.75
<b>Total additions for Movable Equipment</b>		\$ 11,472		\$ 434 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2



Book Asset Detail 10/01/15 - 9/30/16

FYE: 9/30/2016

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
264	MMS - Furniture	10/31/08	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
<b>Group: Auto</b>											
317	Lombard Ford	12/22/11	5,690.00	0.00	0.00	3,048.22	812.86	3,861.08	1,828.92	S/L	7.00
334	Lombard Ford - 2009 Ford pickup F	10/01/12	27,584.28	0.00	0.00	11,821.83	3,940.61	15,762.44	11,821.84	S/L	7.00
<b>Group: Computer Software</b>											
367	February '14 Additions	2/28/14	4,484.59	0.00	0.00	2,366.86	1,494.86	3,861.72	622.87	S/L	3.00
368	March '14 Additions	3/31/14	1.74	0.00	0.00	1.74	0.00	1.74	0.00	S/L	3.00
369	April '14 Additions	4/30/14	616.43	0.00	0.00	291.10	205.48	496.58	119.85	S/L	3.00
370	May '14 Additions	5/31/14	464.94	0.00	0.00	206.64	154.98	361.62	103.32	S/L	3.00
371	June '14 Additions	6/30/14	16.03	0.00	0.00	6.68	5.34	12.02	4.01	S/L	3.00
372	Ash Creek Enterprises	6/30/14	-48.78	0.00	0.00	-48.78	0.00	-48.78	0.00	S/L	3.00
373	July '14 Additions	7/31/14	40.07	0.00	0.00	15.59	13.36	28.95	11.12	S/L	3.00
381	Ryders Mgt - Ash Creek Ent 1	1/31/15	293.18	0.00	0.00	65.15	97.73	162.88	130.30	S/L	3.00
382	Ryders Mgt - Ash Creek Ent 2	1/31/15	224.25	0.00	0.00	49.83	74.75	124.58	99.67	S/L	3.00
383	Ryders Mgt - Ash Creek Ent 3	4/30/15	208.32	0.00	0.00	28.93	69.44	98.37	109.95	S/L	3.00
<b>Group: Equip - HA</b>											
74	ENTERTAINMENT CENTER	6/15/93	3,066.70	0.00	0.00	3,066.70	0.00	3,066.70	0.00	200DB	7.00
75	DISHWASHER	12/19/94	2,544.00	0.00	0.00	2,544.00	0.00	2,544.00	0.00	200DB	7.00
76	ELECTROLUX VACUUM	1/18/99	551.15	0.00	0.00	551.15	0.00	551.15	0.00	200DB	7.00
189	2 compressors	11/30/03	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
<b>Group: Equip - ICF</b>											
30	FAX MACHINE	2/15/92	689.00	0.00	0.00	689.00	0.00	689.00	0.00	200DB	7.00
32	FLOOR BUFFER	8/24/93	1,225.36	0.00	0.00	1,225.36	0.00	1,225.36	0.00	200DB	7.00
33	AMBULATION WALKER	12/15/93	325.00	0.00	0.00	325.00	0.00	325.00	0.00	200DB	7.00
34	WINDOW TREATMENTS	1/06/94	6,267.25	0.00	0.00	6,267.25	0.00	6,267.25	0.00	200DB	7.00
35	CARPET EXTRACTION	2/25/94	1,541.49	0.00	0.00	1,541.49	0.00	1,541.49	0.00	200DB	7.00
36	BED ALARM	12/31/94	561.80	0.00	0.00	561.80	0.00	561.80	0.00	200DB	7.00
37	HOSPITAL BEDS	2/28/95	1,757.94	0.00	0.00	1,757.94	0.00	1,757.94	0.00	200DB	7.00
38	RESIDENT FURNISHINGS	3/19/95	4,504.79	0.00	0.00	4,504.79	0.00	4,504.79	0.00	200DB	7.00
39	BED ALARM	6/30/95	482.30	0.00	0.00	482.30	0.00	482.30	0.00	200DB	7.00
40	BEDS	6/30/95	14,423.02	0.00	0.00	14,423.02	0.00	14,423.02	0.00	200DB	7.00
41	COMPUTER	9/11/95	1,876.63	0.00	0.00	1,876.63	0.00	1,876.63	0.00	200DB	7.00
42	LARGE SCREEN TV	9/26/95	3,317.69	0.00	0.00	3,317.69	0.00	3,317.69	0.00	200DB	7.00

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Equip - ICF</b>											
			36,972.27	0.00c	0.00	36,972.27	0.00	36,972.27	0.00		
90	COMPUTER	10/05/95	2,101.83	0.00	0.00	2,101.83	0.00	2,101.83	0.00	200DB	5.00
91	GENECARE SOFTWARE	10/11/95	5,013.80	0.00	0.00	5,013.80	0.00	5,013.80	0.00	200DB	5.00
92	40 WOOD CHAIRS	1/19/96	10,263.53	0.00	0.00	10,263.53	0.00	10,263.53	0.00	200DB	7.00
93	DRAPES	1/27/96	3,654.99	0.00	0.00	3,654.99	0.00	3,654.99	0.00	200DB	7.00
94	SNOW THROWER	1/08/96	1,271.95	0.00	0.00	1,271.95	0.00	1,271.95	0.00	200DB	7.00
95	19 GLIDER CHAIRS	12/05/95	6,045.12	0.00	0.00	6,045.12	0.00	6,045.12	0.00	200DB	7.00
96	ICE MACHINE	4/18/96	1,985.72	0.00	0.00	1,985.72	0.00	1,985.72	0.00	200DB	7.00
97	COMPUTER/NETWORK	5/15/96	15,461.16	0.00	0.00	15,461.16	0.00	15,461.16	0.00	200DB	5.00
98	40 ARM CHAIRS	11/30/96	6,982.39	0.00	0.00	6,982.39	0.00	6,982.39	0.00	200DB	7.00
99	TRAY TRUCK	2/17/97	1,650.00	0.00	0.00	1,650.00	0.00	1,650.00	0.00	200DB	7.00
100	WANDER DETECTION DOOR S'	3/31/97	20,613.82	0.00	0.00	20,613.82	0.00	20,613.82	0.00	200DB	7.00
101	LASER JET	6/30/97	837.40	0.00	0.00	837.40	0.00	837.40	0.00	200DB	7.00
102	17 HEAD & FOOT BOARD	7/22/97	2,306.56	0.00	0.00	2,306.56	0.00	2,306.56	0.00	200DB	7.00
103	10 4 DRAWER DRESSERS	7/22/97	2,459.20	0.00	0.00	2,459.20	0.00	2,459.20	0.00	200DB	7.00
104	20 TABLES W/LOCKS	7/22/97	4,028.00	0.00	0.00	4,028.00	0.00	4,028.00	0.00	200DB	7.00
105	26 OVER BED TABLE TOPS	7/22/97	992.16	0.00	0.00	992.16	0.00	992.16	0.00	200DB	7.00
106	1 BED	7/22/97	959.83	0.00	0.00	959.83	0.00	959.83	0.00	200DB	7.00
107	1 MIRROR	7/22/97	58.88	0.00	0.00	58.88	0.00	58.88	0.00	200DB	7.00
108	1 DESK	7/22/97	285.93	0.00	0.00	285.93	0.00	285.93	0.00	200DB	7.00
109	3 DRAWER CABINET	7/22/97	204.06	0.00	0.00	204.06	0.00	204.06	0.00	200DB	7.00
110	10 4 DRAWER DRESSERS	8/31/97	2,459.20	0.00	0.00	2,459.20	0.00	2,459.20	0.00	200DB	7.00
111	20 BEDSTANDS	8/31/97	5,005.39	0.00	0.00	5,005.39	0.00	5,005.39	0.00	200DB	7.00
112	26 OVER BED TABLE TOPS	8/31/97	992.16	0.00	0.00	992.16	0.00	992.16	0.00	200DB	7.00
113	2 FREEZERS	9/30/97	1,462.69	0.00	0.00	1,462.69	0.00	1,462.69	0.00	200DB	7.00
114	CONFERENCE TABLE	9/19/97	738.00	0.00	0.00	738.00	0.00	738.00	0.00	200DB	7.00
115	CONFERENCE TABLE CHAIRS	9/19/97	2,268.82	0.00	0.00	2,268.82	0.00	2,268.82	0.00	200DB	7.00
116	FLOOR COVERING	11/30/97	1,202.04	0.00	0.00	1,202.04	0.00	1,202.04	0.00	200DB	15.00
117	BEDMATE KIT	3/05/98	548.09	0.00	0.00	548.09	0.00	548.09	0.00	200DB	7.00
118	ELECTROLUX VACUUM	4/28/98	665.36	0.00	0.00	665.36	0.00	665.36	0.00	200DB	5.00
119	COMP USA COMPUTER	5/31/98	1,229.57	0.00	0.00	1,229.57	0.00	1,229.57	0.00	200DB	5.00
120	NEW PHONES & EXT	5/31/98	1,168.14	0.00	0.00	1,168.14	0.00	1,168.14	0.00	200DB	5.00
121	GENERATOR	7/14/98	1,175.35	0.00	0.00	1,175.35	0.00	1,175.35	0.00	200DB	7.00
122	REPLACE DAMAGED PHONES	8/31/98	953.74	0.00	0.00	953.74	0.00	953.74	0.00	200DB	15.00
123	NEW PHONES	10/31/98	1,433.12	0.00	0.00	1,433.12	0.00	1,433.12	0.00	200DB	10.00
124	MED PART PORTABLE SCALE	10/31/98	1,694.50	0.00	0.00	1,694.50	0.00	1,694.50	0.00	200DB	15.00
125	MED PART PARALLEL BARS	12/31/98	1,783.25	0.00	0.00	1,783.25	0.00	1,783.25	0.00	200DB	15.00
126	VOLTAGE REGULATOR	2/28/99	1,299.53	0.00	0.00	1,299.53	0.00	1,299.53	0.00	200DB	15.00
127	REFRIGERATOR	5/10/99	2,329.35	0.00	0.00	2,329.35	0.00	2,329.35	0.00	200DB	10.00
128	SNET 10 STATION PHONE SYST	6/30/99	1,128.11	0.00	0.00	1,128.11	0.00	1,128.11	0.00	200DB	10.00
129	ALLADDIN TEMP RITE DIETAR	8/31/99	8,680.87	0.00	0.00	8,680.87	0.00	8,680.87	0.00	200DB	10.00
130	ENCLOSED TRAY TRUCK	9/29/99	1,303.35	0.00	0.00	1,303.35	0.00	1,303.35	0.00	200DB	10.00
131	MICRO AIR MATTRESS	11/30/99	2,114.70	0.00	0.00	2,114.70	0.00	2,114.70	0.00	200DB	7.00
132	2 ELECTRIC BEDS	12/29/99	2,126.76	0.00	0.00	2,126.76	0.00	2,126.76	0.00	200DB	7.00
133	KYE SOFTWARE	3/15/00	1,431.00	0.00	0.00	1,431.00	0.00	1,431.00	0.00	200DB	5.00

Group: Equip - Moveable

Book Asset Detail 10/01/15 - 9/30/16

Asset #	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period	
<b>Group: Equip - Moveable (continued)</b>												
134	IBM FILE SERVER	4/06/00	7,149.70	0.00	0.00	7,149.70	0.00	7,149.70	0.00	200DB	5.00	
135	20 QT. COUNTER	4/30/00	1,902.70	0.00	0.00	1,902.70	0.00	1,902.70	0.00	200DB	5.00	
136	GATEWAY COMPUTER	8/14/00	1,537.00	0.00	0.00	1,537.00	0.00	1,537.00	0.00	200DB	5.00	
138	2 DELL COMPUTERS	10/31/00	2,804.78	0.00	0.00	2,804.78	0.00	2,804.78	0.00	200DB	5.00	
139	6 INVACARE MATTRESSES	10/31/00	1,781.76	0.00	0.00	1,781.76	0.00	1,781.76	0.00	200DB	7.00	
140	6 INVACARE ELECTRIC BEDS	10/31/00	5,192.06	0.00	0.00	5,192.06	0.00	5,192.06	0.00	200DB	7.00	
141	ARJO INC. MEDICAL EQUIP	12/31/00	2,927.76	0.00	0.00	2,927.76	0.00	2,927.76	0.00	200DB	7.00	
142	DIRECTEC FILE SYSTEM	12/31/00	11,476.92	0.00	0.00	11,476.92	0.00	11,476.92	0.00	200DB	5.00	
143	DIRECTEC SOFTWARE	1/31/01	2,645.00	0.00	0.00	2,645.00	0.00	2,645.00	0.00	200DB	5.00	
144	BERNIE'S 14 T	2/19/01	3,709.55	0.00	0.00	3,709.55	0.00	3,709.55	0.00	200DB	7.00	
145	FOOD TRUCK	3/31/01	1,368.70	0.00	0.00	1,368.70	0.00	1,368.70	0.00	200DB	7.00	
146	PHONE CABLE	3/31/01	1,844.40	0.00	0.00	1,844.40	0.00	1,844.40	0.00	200DB	7.00	
148	DIRECTEC COMPUTER	4/30/01	2,001.28	0.00	0.00	2,001.28	0.00	2,001.28	0.00	200DB	5.00	
149	RAND MATERIAL HANDLER	6/13/01	1,818.96	0.00	0.00	1,818.96	0.00	1,818.96	0.00	200DB	7.00	
150	DRAPES	9/30/01	34,443.77	0.00	0.00	34,443.77	0.00	34,443.77	0.00	200DB	7.00	
151	INVACARE ELECTRIC BEDS	9/30/01	6,977.09	0.00	0.00	6,977.09	0.00	6,977.09	0.00	200DB	7.00	
152	STOVE & REFRIG.	9/30/01	1,167.70	0.00	0.00	1,167.70	0.00	1,167.70	0.00	200DB	7.00	
153	DRESSERS AND NIGHT STAND	9/30/01	20,575.33	0.00	0.00	20,575.33	0.00	20,575.33	0.00	200DB	7.00	
154	LOVE SEATS	9/30/01	2,130.59	0.00	0.00	2,130.59	0.00	2,130.59	0.00	200DB	7.00	
155	3 DOOR FREEZER	12/31/01	3,986.35	0.00	0.00	3,986.35	192.70	4,179.05	0.00	200DB	15.00	
170	TRANE 10 SEER CONDENSER	8/31/02	2,490.00	0.00	0.00	2,490.00	0.00	2,490.00	48.18	200DB	7.00	
178	Phone Country	1/31/03	4,604.92	0.00	0.00	4,604.92	0.00	4,604.92	0.00	S/L	5.00	
179	Raintec Roam pak	6/30/03	1,633.00	0.00	0.00	1,633.00	0.00	1,633.00	0.00	S/L	5.00	
180	Network Hardware	8/30/03	1,077.48	0.00	0.00	1,077.48	0.00	1,077.48	0.00	S/L	5.00	
181	Nurse call system	9/30/03	666.41	0.00	0.00	666.41	0.00	666.41	0.00	S/L	5.00	
190	2 compressors	11/30/03	3,463.02	0.00	0.00	3,463.02	0.00	3,463.02	0.00	S/L	5.00	
191	POWER LIFTER	9/21/04	3,368.00	0.00	0.00	3,368.00	0.00	3,368.00	0.00	S/L	5.00	
192	GENERATOR COMPONENT	9/30/04	5,475.96	0.00	0.00	5,475.96	0.00	5,475.96	0.00	S/L	5.00	
203	ikon - new fax machine	12/31/04	2,171.94	0.00	0.00	2,171.94	0.00	2,171.94	0.00	S/L	5.00	
204	S&U Taxes	12/31/04	202.00	0.00	0.00	202.00	0.00	202.00	0.00	S/L	5.00	
216	Digital Chair Scale	3/31/06	1,118.75	0.00	0.00	1,118.75	0.00	1,118.75	0.00	S/L	7.00	
217	Dell Computer	3/31/06	2,319.74	0.00	0.00	2,319.74	0.00	2,319.74	0.00	S/L	7.00	
218	Daugud Plumbing	6/15/06	3,509.01	0.00	0.00	3,509.01	0.00	3,509.01	0.00	S/L	7.00	
219	Midwest Medical Supply	9/14/06	1,798.09	0.00	0.00	1,798.09	0.00	1,798.09	0.00	S/L	7.00	
228	Direct Supply - Ice Machines	10/26/06	2,424.15	0.00	0.00	2,424.15	0.00	2,424.15	0.00	S/L	5.00	
229	Midwest Medical - 14 beds and rails	12/31/06	15,072.00	0.00	0.00	15,072.00	0.00	15,072.00	0.00	S/L	5.00	
230	Lift	3/30/07	7,103.60	0.00	0.00	7,103.60	0.00	7,103.60	0.00	S/L	5.00	
231	Biometric Kisok care tracker system	4/03/07	23,757.00	0.00	0.00	23,757.00	0.00	23,757.00	0.00	S/L	5.00	
241	Direct Supply - Heavy duty slicer	10/30/07	1,936.33	0.00	0.00	1,936.33	0.00	1,936.33	0.00	S/L	7.00	
242	MMS - beds & rails	11/30/07	15,711.53	0.00	0.00	15,711.53	0.00	15,711.53	0.00	S/L	7.00	
243	Sales & Use	12/31/07	116.00	0.00	0.00	116.00	0.00	116.00	0.00	S/L	7.00	
244	Resource Systems - Staff Messaging	1/31/08	2,131.37	0.00	0.00	2,131.37	0.00	2,131.37	0.00	S/L	7.00	
245	Alarm Systems - security main entr	3/31/08	3,629.44	0.00	0.00	3,629.44	0.00	3,629.44	0.00	S/L	7.00	
246	MMS - head and foot boards	4/30/08	8,513.92	0.00	0.00	8,513.92	0.00	8,513.92	0.00	S/L	7.00	
247	Alarm System - door security	5/27/08	4,220.92	0.00	0.00	4,220.92	0.00	4,220.92	0.00	S/L	7.00	
248	MMS - beds and rails	9/23/08	5,248.97	0.00	0.00	5,248.97	0.00	5,248.97	0.00	S/L	7.00	
265	MMS - Furniture	10/31/08	21,573.12	0.00	0.00	21,573.12	256.85	21,573.12	0.00	S/L	7.00	
266	Direct Supply	8/21/09	1,265.03	0.00	0.00	1,099.38	165.65	1,265.03	0.00	S/L	7.00	
267	MMS - Bed Risers	8/31/09	2,314.56	0.00	0.00	2,011.45	303.11	2,314.56	0.00	S/L	7.00	

Asset #	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
<b>Group: Equip - Moveable (continued)</b>											
268	Nu-Step	8/31/09	3,742.00	0.00	0.00	3,251.97	490.03	3,742.00	0.00	S/L	7.00
269	Direct Supply - Chair Lift	9/30/09	2,318.05	0.00	0.00	1,986.90	331.15	2,318.05	0.00	S/L	7.00
270	WIP Recliss - MISC	9/30/09	11,841.26	0.00	0.00	10,149.66	1,691.60	11,841.26	0.00	S/L	7.00
298	Direct Supply - Recliners	10/31/09	2,744.51	0.00	0.00	2,744.51	0.00	2,744.51	0.00	S/L	5.00
299	Direct Supply - Tables	11/30/09	1,265.11	0.00	0.00	1,265.11	0.00	1,265.11	0.00	S/L	5.00
300	Medline Industries	2/28/10	7,583.28	0.00	0.00	7,583.28	0.00	7,583.28	0.00	S/L	5.00
301	June Additions	6/30/10	28,920.90	0.00	0.00	28,920.90	0.00	28,920.90	0.00	S/L	5.00
331	NuStep, Inc	8/09/12	3,719.00	0.00	0.00	2,355.37	743.80	3,099.17	619.83	S/L	5.00
332	National Business Furniture, LLC	9/28/12	2,924.00	0.00	0.00	1,754.40	584.80	2,339.20	584.80	S/L	5.00
342	Maplerec Cabinets	11/30/12	4,150.00	0.00	0.00	2,351.67	830.00	3,181.67	968.33	S/L	5.00
343	Direct Supply - vertical file cabinets	12/31/12	2,559.11	0.00	0.00	1,407.51	511.82	1,919.33	639.78	S/L	5.00
379	Tablet Based Ultrasound System	5/08/15	5,264.33	0.00	0.00	219.35	526.43	745.78	4,518.55	S/L	10.00
380	Heat Pump System Labor & Materi	6/30/15	7,900.00	0.00	0.00	197.50	790.00	987.50	6,912.50	S/L	10.00
403	Kitredge Equipment Co - Freezer/R	4/22/16	6,162.98	0.00c	0.00	0.00	256.79	256.79	5,906.19	S/L	10.00
404	water flo inc.	4/18/16	2,678.69	0.00c	0.00	0.00	111.61	111.61	2,567.08	S/L	10.00
405	Joerns Bariatric Bed	7/12/16	2,629.86	0.00c	0.00	0.00	65.75	65.75	2,564.11	S/L	10.00
<b>Equip - Moveable</b>			<b>495,371.04</b>	<b>0.00c</b>	<b>0.00</b>	<b>462,189.60</b>	<b>7,852.09</b>	<b>470,041.69</b>	<b>25,329.35</b>		

**Group: Improvement - HA**

9	FENCE	8/13/87	1,046.87	0.00	0.00	933.99	33.23	967.22	79.65	S/L	31.50
10	LANDSCAPING	5/09/87	1,250.00	0.00	0.00	1,125.84	39.68	1,165.52	84.48	S/L	31.50
11	IMPROVEMENTS	5/09/87	993.56	0.00	0.00	895.02	31.54	926.56	67.00	S/L	31.50
12	LABRIOLA ALUMIMUM SIDING	8/17/98	23,290.00	0.00	0.00	10,802.34	597.18	11,399.52	11,890.48	S/L	39.00
13	SEAMLESS GUITTERS	9/29/99	502.44	0.00	0.00	206.44	12.88	219.32	283.12	S/L	39.00
14	NEW ROOF	9/30/00	34,214.20	0.00	0.00	13,222.77	877.29	14,100.06	20,114.14	S/L	39.00
284	Deep River Hardware	5/31/10	426.50	0.00	0.00	227.47	42.65	270.12	156.38	S/L	10.00
285	June Additions	6/23/10	27,867.46	0.00	0.00	14,630.44	2,786.75	17,417.19	10,450.27	S/L	10.00
286	July Additions	7/26/10	9,548.81	0.00	0.00	4,933.55	954.88	5,888.43	3,660.38	S/L	10.00
287	August Additions	8/21/10	3,313.97	0.00	0.00	1,684.62	331.40	2,016.02	1,297.95	S/L	10.00
288	September Additions	9/30/10	34,624.09	0.00	0.00	17,312.05	3,462.41	20,774.46	13,849.63	S/L	10.00
289	WIP RECLASS	9/30/10	3,030.22	0.00	0.00	1,515.10	303.02	1,818.12	1,212.10	S/L	10.00
311	October	10/31/10	15,335.00	0.00	0.00	7,539.71	1,533.50	9,073.21	6,261.79	S/L	10.00
312	November	11/30/10	10,378.00	0.00	0.00	5,016.03	1,037.80	6,053.83	4,324.17	S/L	10.00
313	December	12/31/10	8,200.00	0.00	0.00	3,895.00	820.00	4,715.00	3,485.00	S/L	10.00
314	February	2/28/11	10,865.85	0.00	0.00	4,980.20	1,086.59	6,066.79	4,799.06	S/L	10.00
315	September	9/30/11	40.01	0.00	0.00	16.00	4.00	20.00	20.01	S/L	10.00
330	Tri-State Class LLC	10/26/11	29.63	0.00	0.00	11.60	2.96	14.56	15.07	S/L	10.00
<b>Improvement - HA</b>			<b>184,956.61</b>	<b>0.00c</b>	<b>0.00</b>	<b>88,948.17</b>	<b>13,957.76</b>	<b>102,905.93</b>	<b>82,050.68</b>		

**Group: Improvements - SNE**

77	FLOORS & LIGHTING	10/18/95	69,876.46	0.00	0.00	35,940.10	1,791.70	37,731.80	32,144.66	S/L	39.00
78	CUSTOM NURSE STATION	2/09/96	22,950.06	0.00	0.00	11,547.98	588.46	12,136.44	10,813.62	S/L	39.00
79	ROOF REPAIR	5/02/96	5,530.00	0.00	0.00	2,800.27	141.79	2,942.06	2,587.94	S/L	39.00
80	HARRIGAN FLOORING	7/29/97	14,799.51	0.00	0.00	14,799.51	0.00	14,799.51	0.00	150DB	15.00
81	BRICK COLUMNS	7/31/97	3,000.00	0.00	0.00	1,422.96	76.92	1,499.88	1,500.12	S/L	39.00
82	CARPETING	6/30/98	4,507.54	0.00	0.00	2,134.54	115.58	2,250.12	2,257.42	S/L	39.00

Asset #	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period	
<b>Group: Improvements - SNF (continued)</b>												
83	THRESHOLDS	8/24/98	958.00	0.00	0.00	454.28	24.56	478.84	479.16	S/L	39.00	
84	DISTEFANO - PIPING	9/29/99	551.20	0.00	0.00	551.20	0.00	551.20	0.00	S/L	15.00	
85	ROOF REPAIR	9/30/98	4,810.00	0.00	0.00	2,276.29	123.33	2,399.62	2,410.38	S/L	39.00	
86	80 WATER HEATER	9/29/99	740.94	0.00	0.00	740.94	0.00	740.94	0.00	S/L	15.00	
87	DOOR HARDWARE	9/30/01	3,639.00	0.00	0.00	3,477.52	161.48	3,639.00	0.00	200DB	15.00	
88	RAINTECH SPEAKERS	2/28/01	1,346.20	0.00	0.00	1,323.70	22.50	1,346.20	0.00	200DB	15.00	
89	DOOR HARDWARE	2/28/02	2,756.00	0.00	0.00	2,577.68	125.87	2,703.55	52.45	200DB	15.00	
176	Electric Plumbing Work	9/30/03	45,835.22	0.00	0.00	36,668.16	3,055.68	39,723.84	6,111.38	S/L	15.00	
177	GC Settlement	9/30/03	40,984.70	0.00	0.00	32,787.72	2,732.31	35,520.03	5,464.67	S/L	15.00	
183	Plumbing - 2nd well	5/28/04	4,223.74	0.00	0.00	3,191.24	281.58	3,472.82	750.92	S/L	15.00	
184	plumbing - 2nd well completion	7/31/04	1,939.80	0.00	0.00	1,444.07	129.32	1,573.39	366.41	S/L	15.00	
185	Asphalt shingle roof	7/31/04	8,500.00	0.00	0.00	6,327.81	566.67	6,894.48	1,605.52	S/L	15.00	
186	plank flooring	9/20/04	1,193.87	0.00	0.00	875.49	79.59	955.08	238.79	S/L	15.00	
187	plank flooring	9/30/04	2,387.75	0.00	0.00	1,750.98	159.18	1,910.16	477.59	S/L	15.00	
188	Wallpaper	9/30/04	2,187.92	0.00	0.00	1,694.46	145.86	1,750.32	437.60	S/L	15.00	
193	Asphalt	6/20/04	5,250.00	0.00	0.00	5,250.00	0.00	5,250.00	0.00	S/L	10.00	
194	Painting	11/14/03	1,590.00	0.00	0.00	1,590.00	0.00	1,590.00	0.00	S/L	10.00	
196	new sewer line - repair water heater	1/30/05	5,182.35	0.00	0.00	5,182.35	0.00	5,182.35	0.00	S/L	10.00	
197	new sewer construction	2/28/05	1,315.50	0.00	0.00	1,315.50	0.00	1,315.50	0.00	S/L	10.00	
198	deposit on septic system	4/25/05	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	0.00	S/L	10.00	
199	New carpet Admin Office	4/30/05	1,547.91	0.00	0.00	1,547.91	0.00	1,547.91	0.00	S/L	10.00	
200	Interior Design Fee for res. Rooms	8/10/05	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00	S/L	10.00	
201	New Sewer Line	8/29/05	2,986.38	0.00	0.00	2,986.38	0.00	2,986.38	0.00	S/L	10.00	
202	Lumber, supplies for new floor	9/30/05	2,197.04	0.00	0.00	2,197.04	0.00	2,197.04	0.00	S/L	10.00	
205	Tomaszek & Sons Plumbing	3/31/06	4,871.02	0.00	0.00	4,627.45	243.57	4,871.02	0.00	S/L	10.00	
206	A-L Consulting	4/05/06	4,500.00	0.00	0.00	4,275.00	225.00	4,500.00	0.00	S/L	10.00	
207	Tony "2 Coats" Painting	6/30/06	1,370.00	0.00	0.00	1,267.25	102.75	1,370.00	0.00	S/L	10.00	
208	Tony "2 Coats" Painting	6/30/06	2,900.00	0.00	0.00	2,682.50	217.50	2,900.00	0.00	S/L	10.00	
209	Antonio's Carpet	8/08/06	8,000.00	0.00	0.00	7,333.33	666.67	8,000.00	0.00	S/L	10.00	
210	A-L Consulting	8/22/06	8,260.00	0.00	0.00	7,502.83	757.17	8,260.00	0.00	S/L	10.00	
211	Dashu, Ernie	8/22/06	1,720.00	0.00	0.00	1,562.33	157.67	1,720.00	0.00	S/L	10.00	
212	Tony "2 Coats" Painting	9/30/06	175.00	0.00	0.00	157.50	17.50	175.00	0.00	S/L	10.00	
213	Antonio's Carpet	9/30/06	13,605.70	0.00	0.00	12,245.13	1,360.57	13,605.70	0.00	S/L	10.00	
214	Mary Gary	9/30/06	3,000.00	0.00	0.00	2,700.00	300.00	3,000.00	0.00	S/L	10.00	
221	A-L - Septic System repair	10/31/06	1,500.00	0.00	0.00	342.94	38.46	381.40	1,118.60	S/L	39.00	
222	Elliptical manway on tank	4/12/07	3,500.00	0.00	0.00	762.79	89.74	852.53	2,647.47	S/L	39.00	
223	Three sprinkler replacement	4/30/07	16,594.87	0.00	0.00	3,581.38	425.51	4,006.89	12,587.98	S/L	39.00	
224	3 Hydroponematic tanks	5/17/07	5,249.54	0.00	0.00	1,121.67	134.60	1,256.27	3,993.27	S/L	39.00	
225	Raintech - Delay door opener	6/30/07	2,226.00	0.00	0.00	470.91	57.08	527.99	1,698.01	S/L	39.00	
226	Builders Hardware - Doors	7/31/07	2,490.00	0.00	0.00	521.44	63.85	585.29	1,904.71	S/L	39.00	
227	Antonio's carpet - VCT	9/24/07	1,733.25	0.00	0.00	355.52	44.44	399.96	1,333.29	S/L	39.00	
233	Matt Boggio - Labor	12/31/07	4,536.00	0.00	0.00	3,515.40	453.60	3,969.00	567.00	S/L	10.00	
234	A-L Consulting Design Report	12/21/07	5,159.00	0.00	0.00	3,998.22	515.90	4,514.12	644.88	S/L	10.00	
235	D&D Painting Service	12/31/07	4,410.60	0.00	0.00	3,418.22	441.06	3,859.28	551.32	S/L	10.00	
236	Antonios Carpet	12/31/07	2,510.50	0.00	0.00	1,945.64	251.05	2,196.69	313.81	S/L	10.00	
237	Gerald Kruszewski	3/26/08	4,313.20	0.00	0.00	3,234.90	431.32	3,666.22	646.98	S/L	10.00	
238	Perri Mechanical - storage tanks	5/22/08	19,769.00	0.00	0.00	14,497.27	1,976.90	16,474.17	3,294.83	S/L	10.00	
239	Sullivan - parking lot and driveway	7/30/08	31,165.90	0.00	0.00	5,727.10	799.13	6,526.23	24,639.67	S/L	39.00	
240	Sullivan - street printing for parking	9/30/08	2,453.90	0.00	0.00	1,717.73	245.39	1,963.12	490.78	S/L	10.00	

Asset #	d	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: Improvements - SNF (continued)</b>												
252		Raintech - Main Control/Nuse Mast	10/31/08	6,286.86	0.00	0.00	4,348.44	628.69	4,977.13	1,309.73	S/L	10.00
254		Harevey Building Products	5/19/09	23,290.71	0.00	0.00	14,750.78	2,329.07	17,079.85	6,210.86	S/L	10.00
255		BHR Construction Labor	5/19/09	40,000.00	0.00	0.00	25,333.33	4,000.00	29,333.33	10,666.67	S/L	10.00
256		Home Depot Lumber	5/31/09	1,564.03	0.00	0.00	990.53	156.40	1,146.93	417.10	S/L	10.00
257		BHR Construction Labor	6/25/09	1,162.66	0.00	0.00	726.69	116.27	842.96	319.70	S/L	10.00
258		Home Depot - Lumber	6/30/09	1,109.74	0.00	0.00	693.56	110.97	804.53	305.21	S/L	10.00
259		Perri Mechanical	8/21/09	2,572.62	0.00	0.00	1,565.00	257.26	1,822.26	750.36	S/L	10.00
260		Perri Mechanical	8/21/09	3,756.64	0.00	0.00	2,283.27	375.66	2,660.93	1,095.71	S/L	10.00
261		Perri Mechanical	8/21/09	3,051.74	0.00	0.00	1,836.45	305.17	2,161.62	890.12	S/L	10.00
262		Bel-Aire	9/30/09	2,266.84	0.00	0.00	1,360.08	226.68	1,586.76	680.08	S/L	10.00
263		WIP Reclass	10/21/09	100,182.00	0.00	0.00	60,109.20	10,018.20	70,127.40	30,054.60	S/L	10.00
290		Bowman Signs	10/21/09	3,000.00	0.00	0.00	1,775.00	300.00	2,075.00	925.00	S/L	10.00
291		Allied Sacilite	11/30/09	9,540.00	0.00	0.00	5,565.00	954.00	6,519.00	3,021.00	S/L	10.00
292		Bowman Signs	12/21/09	731.20	0.00	0.00	420.44	73.12	493.56	237.64	S/L	10.00
293		January Additions	1/31/10	12,747.66	0.00	0.00	7,223.69	1,274.77	8,498.46	4,249.20	S/L	10.00
294		March Additions	3/23/10	6,836.04	0.00	0.00	3,759.80	683.60	4,443.40	2,392.64	S/L	10.00
295		April Additions	4/29/10	5,974.46	0.00	0.00	3,236.19	597.45	3,833.64	2,140.82	S/L	10.00
296		May Additions	5/28/10	18,202.30	0.00	0.00	9,707.89	1,820.23	11,528.12	6,674.18	S/L	10.00
297		June Additions	6/30/10	4,528.40	0.00	0.00	2,377.41	452.84	2,830.25	1,698.15	S/L	10.00
306		October	10/01/10	2,158.80	0.00	0.00	1,079.40	215.88	1,295.28	863.52	S/L	10.00
307		March	3/31/11	4,561.50	0.00	0.00	2,052.68	456.15	2,508.83	2,052.67	S/L	10.00
308		April	4/30/11	273.69	0.00	0.00	120.88	27.37	148.25	125.44	S/L	10.00
309		June	6/30/11	1,908.00	0.00	0.00	810.90	190.80	1,001.70	906.30	S/L	10.00
310		August	8/24/11	4,610.00	0.00	0.00	1,882.42	461.00	2,343.42	2,266.58	S/L	10.00
318		Garrison Construction, Inc	11/22/11	11,847.00	0.00	0.00	4,541.35	1,184.70	5,726.05	6,120.95	S/L	10.00
319		RBJ	10/19/11	2,420.00	0.00	0.00	947.83	242.00	1,189.83	1,230.17	S/L	10.00
320		Garrison Construction	3/31/12	3,684.00	0.00	0.00	1,289.40	368.40	1,657.80	2,026.20	S/L	10.00
321		Spectrum Floors	4/30/12	1,025.00	0.00	0.00	350.21	102.50	452.71	572.29	S/L	10.00
322		ACI	5/31/12	3,243.68	0.00	0.00	1,081.23	324.37	1,405.60	1,838.08	S/L	10.00
323		Schroeder, John	5/31/12	450.00	0.00	0.00	150.00	45.00	195.00	255.00	S/L	10.00
324		RJB Home Improvement	9/17/12	13,735.00	0.00	0.00	4,120.50	1,373.50	5,494.00	8,241.00	S/L	10.00
325		Garrison Construction, Inc.	9/26/12	30,552.00	0.00	0.00	9,165.60	3,055.20	12,220.80	18,331.20	S/L	10.00
326		D & D Painting Services	9/19/12	3,789.22	0.00	0.00	1,136.76	378.92	1,515.68	2,273.54	S/L	10.00
327		Spectrum Floors Inc.	9/17/12	2,137.64	0.00	0.00	641.28	213.76	855.04	1,282.60	S/L	10.00
328		A-L Consulting, LLC	8/15/12	2,430.00	0.00	0.00	769.50	243.00	1,012.50	1,417.50	S/L	10.00
329		CLA Engineers, Inc.	8/01/12	200.00	0.00	0.00	63.33	20.00	83.33	116.67	S/L	10.00
335		October Additions	10/31/12	971.25	0.00	0.00	283.29	97.13	380.42	590.83	S/L	10.00
336		December additions	12/31/12	5,354.17	0.00	0.00	1,472.40	535.42	2,007.82	3,346.35	S/L	10.00
337		April additions	4/30/13	462.00	0.00	0.00	111.65	46.20	157.85	304.15	S/L	10.00
338		May additions	5/31/13	23,413.55	0.00	0.00	5,463.17	2,341.36	7,804.53	15,609.02	S/L	10.00
339		June additions	6/30/13	7,973.25	0.00	0.00	1,793.99	797.33	2,591.32	5,381.93	S/L	10.00
340		August additions	8/31/13	20,964.20	0.00	0.00	4,367.54	2,096.42	6,463.96	14,500.24	S/L	10.00
341		September additions	9/30/13	12,461.85	0.00	0.00	2,492.38	1,246.19	3,738.57	8,723.28	S/L	10.00
346		July additions	7/31/13	44,165.15	0.00	0.00	9,569.13	4,416.52	13,985.65	30,179.50	S/L	10.00
347		October '13 Additions	10/31/13	7,648.16	0.00	0.00	1,465.90	764.82	2,230.72	5,417.44	S/L	10.00
348		November '13 Additions	11/30/13	7,725.26	0.00	0.00	1,416.30	772.53	2,188.83	5,536.43	S/L	10.00
349		December '13 Additions	12/31/13	15,675.00	0.00	0.00	2,743.13	1,567.50	4,310.63	11,364.37	S/L	10.00
350		January '14 Additions	1/31/14	11,651.11	0.00	0.00	1,941.85	1,165.11	3,106.96	8,544.15	S/L	10.00
351		February '14 Additions	2/28/14	30,256.41	0.00	0.00	4,790.60	3,025.64	7,816.24	22,440.17	S/L	10.00

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
<b>Group: Improvements - SNF (continued)</b>											
352	March '14 Additions	3/31/14	5,954.74	0.00	0.00	893.21	595.47	1,488.68	4,466.06	S/L	10.00
353	April '14 Additions	4/30/14	5,279.23	0.00	0.00	747.89	527.92	1,275.81	4,003.42	S/L	10.00
354	May '14 Additions	5/31/14	5,391.80	0.00	0.00	718.91	539.18	1,258.09	4,133.71	S/L	10.00
355	June '14 Additions	6/30/14	3,150.00	0.00	0.00	39.38	31.50	70.88	244.12	S/L	10.00
356	July '14 Additions	7/31/14	3,952.47	0.00	0.00	461.12	395.25	856.37	3,096.10	S/L	10.00
357	August '14 Additions	8/31/14	4,194.44	0.00	0.00	454.39	419.44	873.83	3,320.61	S/L	10.00
358	Galia, Greg W/E 8/8/14	8/08/14	-240.00	0.00	0.00	-240.00	0.00	-240.00	0.00	S/L	10.00
359	September '14 Additions	9/30/14	2,976.90	0.00	0.00	297.69	297.69	595.38	2,381.52	S/L	10.00
374	Capitalize Completed Projects as of	10/01/14	310,068.13	0.00	0.00	31,006.81	31,006.81	62,013.62	248,054.51	S/L	10.00
375	Alarms Systems - Connect Sprinkler	12/05/14	3,549.77	0.00	0.00	295.81	354.98	650.79	2,898.98	S/L	10.00
376	Antonios Carpet Installation	5/27/15	9,315.19	0.00	0.00	310.51	931.52	1,242.03	8,073.16	S/L	10.00
377	Install Compressor A/C Unit	7/27/15	2,756.59	0.00	0.00	45.94	275.66	321.60	2,434.99	S/L	10.00
378	Bathroom Remodel	8/14/15	4,515.31	0.00	0.00	75.26	451.53	526.79	3,988.52	S/L	10.00
387	Notifier Panel	11/20/15	5,493.40	0.00c	0.00	0.00	457.78	457.78	5,035.62	S/L	10.00
388	Permit Fees - Bathroom Remodel	12/02/15	168.90	0.00c	0.00	0.00	14.08	14.08	154.82	S/L	10.00
389	gregory galla - bathroom	12/25/15	960.00	0.00c	0.00	0.00	72.00	72.00	888.00	S/L	10.00
390	gregory galla - bathroom	12/28/15	240.00	0.00c	0.00	0.00	18.00	18.00	222.00	S/L	10.00
391	Sales & Use Tax	12/31/15	76.00	0.00c	0.00	0.00	5.70	5.70	70.30	S/L	10.00
392	Kaitech - Bathrooms	1/19/16	831.44	0.00c	0.00	0.00	55.43	55.43	776.01	S/L	10.00
393	Perr Mechanical - Bathroom Remod	1/28/16	5,971.55	0.00c	0.00	0.00	398.10	398.10	5,573.45	S/L	10.00
394	Eastern Mechanical	1/29/16	1,885.29	0.00c	0.00	0.00	125.69	125.69	1,759.60	S/L	10.00
395	Builders Hardware - Bathroom	1/21/16	1,426.00	0.00c	0.00	0.00	95.07	95.07	1,330.93	S/L	10.00
396	Middletown Winnelson - Bathroom	1/19/16	1,899.77	0.00c	0.00	0.00	126.65	126.65	1,773.12	S/L	10.00
397	Ryders Health - Bathroom	2/29/16	2,349.17	0.00c	0.00	0.00	137.03	137.03	2,212.14	S/L	10.00
398	Zelek Electric Company - Bathroom	2/11/16	2,375.42	0.00c	0.00	0.00	158.36	158.36	2,217.06	S/L	10.00
399	Builders Hardware - Bathroom	3/10/16	116.00	0.00c	0.00	0.00	6.77	6.77	109.23	S/L	10.00
400	Ryders Health - Bathroom	3/31/16	1,996.31	0.00c	0.00	0.00	99.82	99.82	1,896.49	S/L	10.00
401	Envrmt Consulting Labs - Alkalinity	5/02/16	2,278.66	0.00c	0.00	0.00	94.94	94.94	2,183.72	S/L	10.00
402	stebbins Electric	1/25/16	10,490.36	0.00c	0.00	0.00	699.36	699.36	9,791.00	S/L	10.00
			<b>Improvements - SNF</b>	<b>0.00c</b>	<b>0.00</b>	<b>534,636.80</b>	<b>111,185.64</b>	<b>645,822.44</b>	<b>703,116.76</b>		

**Group: Land Improvements**

2	Seal Coat	7/31/91	21,281.00	0.00	0.00	16,355.26	675.59	17,030.85	4,250.15	S/L	31.50
3	WELL UPGRADES	12/27/94	33,739.12	0.00	0.00	33,739.12	0.00	33,739.12	0.00	150DB	15.00
4	DRILL WELL	11/30/90	2,505.00	0.00	0.00	1,978.76	79.52	2,058.28	446.72	S/L	31.50
5	WELL COSTS - OIL SPILLS	6/30/95	26,121.40	0.00	0.00	26,121.40	0.00	26,121.40	0.00	150DB	15.00
6	EXCAVATION	7/31/97	8,500.00	0.00	0.00	8,500.00	0.00	8,500.00	0.00	150DB	15.00
7	PAVING	9/03/97	4,618.00	0.00	0.00	4,618.00	0.00	4,618.00	0.00	150DB	15.00
8	LANDSCAPING	10/31/97	28,693.14	0.00	0.00	28,693.14	0.00	28,693.14	0.00	150DB	15.00
			<b>Land Improvements</b>	<b>0.00c</b>	<b>0.00</b>	<b>120,005.68</b>	<b>755.11</b>	<b>120,760.79</b>	<b>4,696.87</b>		

**Group: LHL - ICE**

15	FENCE	8/13/87	700.00	0.00	0.00	624.86	22.22	647.08	52.92	S/L	31.50
16	SEPTIC TANK	9/30/87	25,014.40	0.00	0.00	23,256.43	794.11	24,050.54	963.86	S/L	31.50
17	SEWER	9/30/88	1,200.00	0.00	0.00	1,030.30	38.10	1,068.40	131.60	S/L	31.50
18	ROOF	6/18/90	8,420.00	0.00	0.00	6,760.90	267.30	7,028.20	1,391.80	S/L	31.50

Asset #	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
<b>Group: LHI - ICF (continued)</b>											
19	CARPETING/WALL PAPER	4/15/91	33,448.50	0.00	0.00	25,980.18	1,061.86	27,042.04	6,406.46	S/L	31.50
20	CARPETING	10/25/90	840.00	0.00	0.00	665.71	26.67	692.38	147.62	S/L	31.50
<b>LHI - ICF</b>			<b>69,622.90</b>	<b>0.00c</b>	<b>0.00</b>	<b>58,318.38</b>	<b>2,210.26</b>	<b>60,528.64</b>	<b>9,094.26</b>		
<b>Group: Non moveable - HA</b>											
63	ALARM SYSTEM	8/07/91	3,327.48	0.00	0.00	3,327.48	0.00	3,327.48	0.00	200DB	7.00
64	5 WARDROBE CABINETS	4/30/99	1,553.96	0.00	0.00	1,553.96	0.00	1,553.96	0.00	200DB	7.00
65	WATER HEATER	11/30/99	1,991.74	0.00	0.00	1,991.74	0.00	1,991.74	0.00	200DB	7.00
220	50 Gallon Water Heater	10/01/05	2,049.29	0.00	0.00	2,049.29	0.00	2,049.29	0.00	S/L	10.00
<b>Non moveable - HA</b>			<b>8,922.47</b>	<b>0.00c</b>	<b>0.00</b>	<b>8,922.47</b>	<b>0.00</b>	<b>8,922.47</b>	<b>0.00</b>		
<b>Group: Nonmoveable - ICF</b>											
45	TELEPHONE SYSTEM	6/15/89	17,206.56	0.00	0.00	17,206.56	0.00	17,206.56	0.00	200DB	7.00
46	SIGN	3/01/90	808.92	0.00	0.00	808.92	0.00	808.92	0.00	200DB	7.00
47	NURSE CALL SYSTEM	4/03/90	1,625.94	0.00	0.00	1,625.94	0.00	1,625.94	0.00	200DB	7.00
48	WATER HEATER	5/29/90	1,900.00	0.00	0.00	1,900.00	0.00	1,900.00	0.00	200DB	7.00
49	ELEVATOR VALVE CONVERTER	2/16/91	4,621.04	0.00	0.00	4,621.04	0.00	4,621.04	0.00	200DB	7.00
50	PIT REPAIRS	1/22/91	4,158.58	0.00	0.00	4,158.58	0.00	4,158.58	0.00	200DB	7.00
51	WANDER SECURITY SYSTEM	11/15/91	4,933.32	0.00	0.00	4,933.32	0.00	4,933.32	0.00	200DB	7.00
52	CARPETING	5/15/92	2,925.00	0.00	0.00	2,925.00	0.00	2,925.00	0.00	200DB	7.00
53	CUBICLE CURTAINS	6/15/93	2,164.10	0.00	0.00	2,164.10	0.00	2,164.10	0.00	200DB	7.00
54	ALARM SYSTEM	6/15/93	3,541.46	0.00	0.00	3,541.46	0.00	3,541.46	0.00	200DB	7.00
55	DISHWASHER	8/15/93	3,047.50	0.00	0.00	3,047.50	0.00	3,047.50	0.00	200DB	7.00
56	SPRINKLER TANK AIR COMPRI	2/08/94	4,510.59	0.00	0.00	4,510.59	0.00	4,510.59	0.00	200DB	7.00
182	Southern New England	9/30/03	2,089.26	0.00	0.00	2,089.26	0.00	2,089.26	0.00	S/L	5.00
<b>Nonmoveable - ICF</b>			<b>53,532.27</b>	<b>0.00c</b>	<b>0.00</b>	<b>53,532.27</b>	<b>0.00</b>	<b>53,532.27</b>	<b>0.00</b>		
<b>Group: Nonmoveable - SNE</b>											
156	TIME CLOCK	11/20/95	6,602.04	0.00	0.00	6,602.04	0.00	6,602.04	0.00	200DB	7.00
157	WASHER/SANITIZER	6/24/97	6,216.27	0.00	0.00	6,216.27	0.00	6,216.27	0.00	200DB	7.00
158	BUILD IN LAMPS	8/20/97	3,275.82	0.00	0.00	3,275.82	0.00	3,275.82	0.00	200DB	7.00
159	MDS SOFTWARE	6/17/98	5,194.00	0.00	0.00	5,194.00	0.00	5,194.00	0.00	200DB	5.00
160	SMOKE DETECTORS	8/24/98	1,627.10	0.00	0.00	1,627.10	0.00	1,627.10	0.00	200DB	5.00
161	SPRINKLER SYSTEM	9/30/98	8,194.00	0.00	0.00	8,194.00	0.00	8,194.00	0.00	200DB	7.00
162	TELEPHONE SYSTEM	4/13/99	24,500.00	0.00	0.00	24,500.00	0.00	24,500.00	0.00	200DB	10.00
163	GRECIAN LADY	2/29/00	750.00	0.00	0.00	750.00	0.00	750.00	0.00	200DB	10.00
164	2 OVEN RANGES	5/31/00	3,630.50	0.00	0.00	3,630.50	0.00	3,630.50	0.00	200DB	7.00
165	GRECIAN LADY	9/30/00	797.60	0.00	0.00	797.60	0.00	797.60	0.00	200DB	7.00
166	WANDER DETECTION SYSTEM	2/28/01	2,745.40	0.00	0.00	2,745.40	0.00	2,745.40	0.00	200DB	7.00
167	NURSE CALL SYSTEM	9/30/01	22,254.70	0.00	0.00	22,254.70	0.00	22,254.70	0.00	200DB	7.00
195	R&B Refrigeration	7/05/04	2,902.28	0.00	0.00	2,902.28	0.00	2,902.28	0.00	S/L	10.00
232	Electric Water Heater	1/22/07	1,295.00	0.00	0.00	1,295.00	0.00	1,295.00	0.00	S/L	5.00
249	Gerald Kruszewski - Booster Pump	3/31/08	3,625.20	0.00	0.00	3,625.20	0.00	3,625.20	0.00	S/L	7.00
250	Hartford Provisions - water pump	6/30/08	1,653.42	0.00	0.00	1,653.42	0.00	1,653.42	0.00	S/L	7.00



**Book Asset Detail 10/01/15 - 9/30/16**

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: Nonmoveable - SNF (continued)</b>											
251	R&B Refrigeration - vacuum pump	7/31/08	1,065.14	0.00	0.00	1,065.14	0.00	1,065.14	0.00	S/L	7.00
274	Sprinkler	1/31/09	1,893.16	0.00	0.00	1,893.16	90.16	1,893.16	0.00	S/L	7.00
275	Sprinkler	1/31/09	1,086.50	0.00	0.00	1,034.74	51.76	1,086.50	0.00	S/L	7.00
276	Backflow	1/31/09	765.96	0.00	0.00	729.47	36.49	765.96	0.00	S/L	7.00
277	Voicemail	1/31/09	1,415.10	0.00	0.00	1,347.73	67.37	1,415.10	0.00	S/L	7.00
278	Air Compressor	3/31/09	1,532.90	0.00	0.00	1,441.96	110.94	1,552.90	0.00	S/L	7.00
279	Temp. Control	6/23/09	1,798.26	0.00	0.00	1,605.56	192.70	1,798.26	0.00	S/L	7.00
280	Water Heater	7/22/09	1,644.76	0.00	0.00	1,448.98	195.78	1,644.76	0.00	S/L	7.00
281	Installed Heater	7/31/09	1,168.00	0.00	0.00	1,028.97	139.03	1,168.00	0.00	S/L	7.00
282	A/C	8/14/09	3,180.00	0.00	0.00	2,801.45	378.55	3,180.00	0.00	S/L	7.00
283	Hot Water Heater	9/30/09	5,711.91	0.00	0.00	4,895.94	815.97	5,711.91	0.00	S/L	7.00
302	Sewer Pump	1/31/10	2,805.45	0.00	0.00	2,271.09	400.78	2,671.87	133.58	S/L	7.00
303	50-Gallon Water Heater	2/28/10	4,904.70	0.00	0.00	3,912.08	700.67	4,612.75	291.95	S/L	7.00
304	June Additions	6/22/10	6,837.00	0.00	0.00	5,127.73	976.71	6,104.44	732.56	S/L	7.00
305	Kitchen A/C	7/31/10	850.30	0.00	0.00	627.60	121.47	749.07	101.23	S/L	7.00
316	RainTech Sound	10/31/10	10,726.67	0.00	0.00	7,534.20	1,532.38	9,066.58	1,660.09	S/L	7.00
333	Daniels Oil Company, Inc.	9/17/12	9,296.00	0.00	0.00	3,984.00	1,328.00	5,312.00	3,984.00	S/L	7.00
344	Hot water boiler	11/30/12	6,640.00	0.00	0.00	2,687.62	948.57	3,636.19	3,003.81	S/L	7.00
345	Daniels Oil Company, Inc. - oil tank	2/28/13	-6,296.00	0.00	0.00	-2,323.53	-899.43	-3,222.96	-3,073.04	S/L	7.00
360	January '14 Additions	1/14/14	1,418.40	0.00	0.00	496.44	283.68	780.12	638.28	S/L	5.00
361	April '14 Additions	4/30/14	152,196.66	0.00	0.00	43,122.39	30,439.33	73,561.72	78,634.94	S/L	5.00
362	May '14 Additions	5/31/14	5,064.13	0.00	0.00	1,350.44	1,012.83	2,363.27	2,700.86	S/L	5.00
363	July '14 Additions	7/31/14	4,143.38	0.00	0.00	966.79	828.68	1,795.47	2,347.91	S/L	5.00
364	August '14 Additions	8/31/14	565.00	0.00	0.00	122.42	113.00	235.42	329.58	S/L	5.00
365	September '14 Additions	9/30/14	2,766.51	0.00	0.00	553.30	553.30	1,106.60	1,659.91	S/L	5.00
366	Perrit Mechanical	9/30/14	-2,469.45	0.00	0.00	-2,469.45	0.00	-2,469.45	0.00	S/L	5.00
384	New Ice Machine	10/01/14	3,613.03	0.00	0.00	722.61	722.61	1,445.22	2,167.81	S/L	5.00
385	2 Direct Supply - Vulcan Range	11/25/14	1,855.90	0.00	0.00	309.32	371.18	680.50	1,175.40	S/L	5.00
386	Hunter Power Equip - Credit on Gen	12/31/14	-10,000.00	0.00	0.00	-1,500.00	-2,000.00	-3,500.00	-6,500.00	S/L	5.00
406	Environmental Systems Corp - Boil	10/16/15	22,561.79	0.00c	0.00	0.00	2,068.16	2,068.16	20,493.63	S/L	10.00
407	Environmental System Corp - Boile	1/19/16	9,024.16	0.00c	0.00	0.00	601.61	601.61	8,422.55	S/L	10.00
408	CorrTech, Inc - Storage Tanks/interi	7/30/16	22,000.00	0.00c	0.00	0.00	366.67	366.67	21,633.33	S/L	10.00
<b>Nonmoveable - SNF</b>			<b>365,048.65</b>	<b>0.00c</b>	<b>0.00</b>	<b>181,961.32</b>	<b>42,548.95</b>	<b>224,510.27</b>	<b>140,538.38</b>		
<b>Group: SNF Add and renovations</b>											
172	SNF Addition	2/01/01	1,672,923.55	0.00	0.00	629,133.70	42,895.48	672,029.18	1,000,894.37	S/L	39.00
173	Capitalized Interest	2/01/01	69,324.82	0.00	0.00	26,070.88	1,777.56	27,848.44	41,476.38	S/L	39.00
174	SNF Addition Architect Fees	2/01/01	11,337.21	0.00	0.00	4,069.80	290.70	4,360.50	6,976.71	S/L	39.00
<b>SNF Add and renovations</b>			<b>1,753,585.58</b>	<b>0.00c</b>	<b>0.00</b>	<b>659,274.38</b>	<b>44,963.74</b>	<b>704,238.12</b>	<b>1,049,347.46</b>		
<b>Grand Total</b>			<b>4,488,145.55</b>	<b>0.00c</b>	<b>0.00</b>	<b>2,228,776.98</b>	<b>230,342.96</b>	<b>2,459,119.94</b>	<b>2,029,025.61</b>		

**Book Current Year Additions**

FYE: 9/30/2016

<u>Asset</u>	<u>Property Description</u>	<u>Date In Service</u>	<u>Book Cost</u>
<b><u>Group: Equip - Moveable</u></b>			
403	Kittredge Equipment Co - Freezer/Reach in	4/22/16	6,162.98
404	water flo inc.	4/18/16	2,678.69
405	Joerns Baratric Bed	7/12/16	2,629.86
	<b>Equip - Moveable</b>		<u>11,471.53</u>
<b><u>Group: Improvements - SNF</u></b>			
387	Notifier Panel	11/20/15	5,493.40
388	Permit Fees - Bathroom Remodel	12/02/15	168.90
389	Gregory Galla - bathroom	12/25/15	960.00
390	gregory galla - bathroom	12/28/15	240.00
391	Sales & Use Tax	12/31/15	76.00
392	Raintech - Bathrooms	1/19/16	831.44
393	Perr Mechanical - Bathroom Remodel	1/28/16	5,971.55
394	Eastern Mechanical	1/29/16	1,885.29
395	Builders Hardware - Bathroom	1/21/16	1,426.00
396	Middletown Winnelson - Bathroom	1/19/16	1,899.77
397	Ryders Health - Bathroom	2/29/16	2,349.17
398	Zekek Electric Comany - Bathroom	2/11/16	2,375.42
399	Builders Hardware - Bathroom	3/10/16	116.00
400	Ryders Health - Bathroom	3/31/16	1,996.31
401	Envrmtl Consulting Labs - Alkalinity testing	5/02/16	2,278.66
402	stebbins Electric	1/25/16	10,490.36
	<b>Improvements - SNF</b>		<u>38,558.27</u>
<b><u>Group: Nonmoveable - SNF</u></b>			
406	Environmental Systems Corp - Boiler	10/16/15	22,561.79
407	Environmental System Corp - Boiler	1/19/16	9,024.16
408	CorrTech, Inc - Storage Tanks/interior coat	7/30/16	22,000.00
	<b>Nonmoveable - SNF</b>		<u>53,585.95</u>
	<b>Grand Total</b>		<u>103,615.75</u>

**Aaron Manor  
2016 Outpatient Cost Report Disallowance Calculation**

Facility Sq. Ft. - **37,223**  
 Outpatient Square footage (PT room) **1,215**

	MED A	MED B	MC	Out Patient	GRAND TOTAL	Inpatient Total	Outpatient Total	as % of Total
Total	8,720	1,130	2,482	856	13,188	12,332	856	6.5%
PT	10,063	1,649	2,631	102	14,445	14,343	102	0.7%
OT	756	414	230	14	1,414	1,400	14	1.0%
SLP	19,539	3,193	5,343	972	29,047	28,075	972	3.3%

Sq.Ft used for Outpatient (1,215 X 3.3% )  
 41 (Formula is total Outpatient SF (815) times % of outpatient as %, this year is 3.3% )

Sq. Ft. % of facility is 0.11% (Formula is above number times total facility sq footage) 37,223

Cost Report	Disallow Amount	Page & item #	Disallow on Page
PT Salaries	130,245.00	\$8,453.88	pg10 12e 28 1
PT Services	42,620.00	\$2,766.36	pg13 B5a
PT Supplies	19,222.00	\$1,247.65	pg20 5j 29 34
OT Supplies	0.00	\$0.00	pg20 5j 29 34
Heat (not HA)	14,834.00	\$16.20	22 6b 29 39
Electricity (not HA)	107,336.00	\$117.24	22 6c 29 39
Water	0.00	\$0.00	22 6d 29 39
Real Estate Taxes	54,040.00	\$59.03	22 10b 29 37
Property Ins.	6,794.00	\$7.42	27 14a 29 39
Umbrella	23,258.00	\$25.40	27 14c1 29 39
	398,349.00	\$12,693.18	

Use this amount and not the full amount

Use the full amount since it is an OT expense

Use this amount and not the full amount

**Amortization Schedule\***

Name of Facility		License No.		Report for Year Ended		Page	of		
Aaron Manor Nursing & Rehabilitation Center		2168-C		9/30/2016		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 & Rehabilitatio	License No. 2168-C	Report for Year Ended 9/30/2016	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 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>		1st Mortgage	2nd Mortgage	3rd 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	9/30/2016			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		9/30/2016			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)				\$	7,943	7,943		
Interest Expense \$6,223 Finance Charges \$1,720								
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	7,943	7,943		
14. Insurance								
a. Insurance on Property (buildings only)				\$	6,794	6,794		
b. Insurance on Automobiles				\$	1,809	1,809		
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	23,258	23,258		
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. Total Insurance Expenditures (14a + b + c)				\$	31,861	31,861		
15. Total All Expenditures (A-13 thru C-14)				\$	6,649,798	6,621,476		28,322

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation Center				2168-C	9/30/2016	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	A12g	Occupational Therapy	\$ 178,800	178,800		
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 274	274		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 67,557	67,557		
10.	15	1e	Accounting & Legal	\$ 2,216	2,216		
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	\$ 4,429	4,429		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 24,151	24,151		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 3,266	3,266		
<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>				\$ 280,693	280,693		

\* 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	m8a	Chamber of Commerce	\$ 516		
16	m13	Charitable Donations	\$ 2,750		
<b>Total Other A&amp;G Adjustments</b>			\$ 3,266	\$ -	\$ -

**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	9/30/2016	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 280,693	280,693		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 153,359	153,359		
28.	20	5d	Ambulance/Limousine	\$ 17,993	17,993		
29.	20	5f	X-rays, etc	\$ 6,240	6,240		
30.	20	5h	Laboratory	\$ 28,325	28,325		
31.			Medical Supplies	\$			
32.	20	500	Oxygen (non emergency)	\$ 12,170	12,170		
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.	22	10b	Unallowable Property and Real Estate Taxes	\$ 59	59		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 133	133		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.	27	14a, 1	Property Insurance	\$ 33	33		
<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.	30	IV5	Interest Income on Accounts Rec	\$ 20	20		
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>				\$ 499,025	499,025		

\*\*\* 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  
9/30/2016

**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
22	6b	Heat (associated with outpatient)	\$ 16		
22	6c	Electricity (associated with outpatient)	\$ 117		
<b>Total Other Property Adjustments</b>			\$ 133	\$ -	\$ -

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	9/30/2016			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents (CT only)	\$ 3,813,374	3,813,374				
b. Medicaid Room and Board Contractual Allowance **	\$ (1,291,927)	(1,291,927)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 1,363,303	1,363,303				
b. Medicare Room and Board Contractual Allowance **	\$ 560,994	560,994				
4. a. Private-Pay Residents and Other	\$ 2,059,918	2,059,918				
b. Private-Pay Room and Board Contractual Allowance **	\$ (211,409)	(211,409)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 117,578	117,578				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (117,578)	(117,578)				
c. Prescription Drugs - Non-Medicare	\$					
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	\$ 311,450	311,450				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (311,450)	(311,450)				
c. Physical Therapy - Non-Medicare	\$ 159,301	159,301				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 64,090	64,090				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (64,090)	(64,090)				
c. Speech Therapy - Non-Medicare	\$ 43,782	43,782				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 377,757	377,757				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (377,757)	(377,757)				
c. Occupational Therapy - Non-Medicare	\$ 165,201	165,201				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$					
b. Other (Specify) - Non-Medicare	\$ 56	56				
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 6,662,593	6,662,593				
<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 (Specify)	\$ 20	20				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$					
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 20	20				
<b>VI. Total All Revenue (III +V)</b>	\$ 6,662,613	6,662,613				

\* 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
	X-Ray - Medicare A	\$ 4,764		
	C/A - X-Ray - Medicare A	\$ (4,764)		
	Lab - Medicare A	\$ 22,755		
	C/A - Lab - Medicare A	\$ (22,755)		
<b>Total Other Resident Revenue - Medicare</b>		\$ -	\$ -	\$ -

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	Residential Care Home
	Lab - Managed Care	\$ 56		
<b>Total Other Resident Revenue</b>		\$ 56	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
	Interest Income		\$ 20		
<b>Total Interest Income</b>			\$ 20	\$ -	\$ -

**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	9/30/2016	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	19,621
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,392,357
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	7,437
a. Prepaid Corporate Taxes	4,686			
b. Prepaid Expenses	2,751			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	7,750
Refunds	7,750			
A-9. <b>Total Current Assets</b> (Lines A1 thru 8)			\$	1,427,165
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost	125,458	\$	4,698
	Accum. Depreciation	120,760		
	Net			
3. Buildings	*Historical Cost	3,357,106	\$	1,843,615
	Accum. Depreciation	1,513,491		
	Net			
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		
	Net			
5. Non-Movable Equipment	*Historical Cost	433,804	\$	141,742
	Accum. Depreciation	292,062		
	Net			
6. Movable Equipment	*Historical Cost	538,505	\$	5,706
	Accum. Depreciation	532,799		
	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> )			\$	290,104
Work in Progress	290,104			
B-10. <b>Total Fixed Assets</b> (Lines B1 thru 9)			\$	2,319,140

\* 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	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	3,746,305
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>				
<b>\$</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> )				
\$				
(62,601)				
Due from Mystic Manor		20,000		
Due from Ryders Health Management		(94,601)		
Due from Lighthouse Home Health		12,000		
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>				
<b>\$</b>				
<b>(62,601)</b>				
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>				
<b>\$</b>				
<b>3,683,704</b>				

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



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

Name of Facility		License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation Center		2168-C	9/30/2016	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	588,662
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> )				\$	57,232
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> )				\$	299,194
Note Payable - Pharmacy	95,790	Accrued Expenses	(8,146)		
Aflac - Individual	8,389	Accrued User Fee	86,919		
Aflac - Group	252	Accrued PTO	100,139		
Patient Fund	15,851				
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	945,088

\* 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 Center		License No. 2168-C	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				945,088	
<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> )				\$	
Due to Officers, Partners and Owners		702,687			
Due to Chamberlain Manor		195,000			
Due to Aaron Manor Realty		406,081			
Due to Cheshire House, Greentree, Lord Chambe		4,187			
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 1,307,955	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 2,253,043	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitatio	2168-C	9/30/2016	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			\$	1,416,948
6. Gain or Loss for Period			\$	12,710
	10/1/2015	thru 9/30/2016		
7. Total Net Worth			\$	1,430,658
<b>C. Total Reserves and Net Worth</b>			\$	1,430,658
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,683,701

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation C	2168-C	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	1,417,948
B. Total Revenue (From Statement of Revenue Page 30)			\$	6,662,613
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	6,649,904
D. Net Income or Deficit			\$	12,709
E. Balance			\$	1,430,657
F. Additions				
1. Additional Capital Contributed (itemize)				
2. Other (itemize)				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners (Specify)			\$	
Name and Address (No., City, State, Zip)		Title	Amount	
2. Other Withdrawings (Specify)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	1,430,657
				09/30/16

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

Name of Facility Aaron Manor Nursing & Rehabilitation	License No. 2168-C	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input 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>2/14/17</i>		
Printed Name of Preparer Elizabeth Maglio				
Address Address 88 Ryders Lane, Stratford, CT 06614		Phone Number 203-381-1327		

Aaron Manor  
 Trial Balance - Coded to Cost Report  
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
31 A1		1000	Cash - Peoples Bank	0.00
31 A1		1003	Cash - Bank of America	0.00
31 A1		1005	Cash - Webster Bank	0.00
31 A1		1010	Cash - Payroll	1,098.80
31 A1		1015	Cash - Peoples PMA	2,530.05
31 A1		1020	Cash - Webster Money Market	0.00
31 A1		1025	Cash - Resident Funds	0.00
31 A1		1027	Cash - Resident Funds Other	15,851.11
31 A1		1030	Cash - Petty Cash	141.06
31 A2		1110	A/R - Private Pay	(40,362.69)
31 A2		1115	A/R - Applied Income	(67,022.82)
31 A2		1120	A/R - Med A Coins from Private	3,542.00
31 A2		1125	A/R - Med B Coins from Private	188.97
31 A2		1130	A/R - Medicaid Pending	93,729.57
31 A2		1135	A/R - Medicaid	916,654.80
31 A2		1140	A/R-Med A Coins from Medicaid	12,576.50
31 A2		1145	A/R-Med B Coins from Medicaid	1,188.64
31 A2		1150	A/R - Medicare A	328,421.03
31 A2		1155	A/R - Medicare B	21,320.23
31 A2		1157	A/R - Managed Medicare A	55,282.18
31 A2		1160	A/R-Medicare A coins from Ins	53,138.41
31 A2		1165	A/R-Medicare B coins from Ins	10,301.53
31 A2		1170	A/R - Private Insurance	(1,308.07)
31 A2		1175	A/R - Veterans Administration	0.00
31 A2		1180	A/R - Managed Care	48,937.79
31 A2		1185	A/R - Hospice	0.00
31 A2		1190	A/R - Hospice Medicaid	(31.05)
31 A2		1195	A/R - Resident AL	0.00
31 A2		1198	A/R - Coinsurance	0.00
31 A2		1200	Refunds	7,750.40
31		1215	Medicaid Advances	0.00
31 A2		1212	Due from Medicaid	11,799.36
31		1245	Allowance for Doubtful Accts	(56,000.00)
31 A8		1250	Loans & Exchanges	0.00
31 A4		1300	Inventory	0.00
		1420	Prepaid Expenses	2,750.61
		1430	Prepaid Insurance	0.00
31 A5a		1460	Prepaid Corporate Taxes	4,686.00
31 B9		1600	Work in Progress	290,103.76
31 B7		1650	Autos	33,274.78
31 B7		1655	AD - Auto	0.00
31 B2		1670	Land Improvements	125,457.66
31 B2		1675	AD-Land Improvements	(120,759.86)
31 B4		1700	Improvements	1,348,939.42
31 B3		1705	AD - Improvements	(1,350,071.81)
31 B3		1710	Building Improvements - Phase 1	0.00
31 B3		1715	A/D Bldgs Improvements - Phase 1	0.00
31 B3		1720	Building Improvements - Phase 2	0.00
31 B3		1725	A/D Bldgs Improvements - Phase 2	0.00
31 B3		1730	Improvements HA	184,958.07
31 B3		1735	A/D - Improvements HA	(102,899.15)
31 B3		1740	SNF Addit & Renov	1,753,585.58
31 B3		1750	Improvements ICF	69,622.90
31 B3		1755	A/D - Improvements ICF	(60,520.34)
31 B6		1760	Equipment - Movable HA	6,161.85
31 B6		1765	A/D - Equipment - Movable HA	(6,161.45)
31 B6		1770	Equipment - Movable ICF	36,972.27
31 B6		1775	A/D - Equipment - Movable ICF	(36,972.27)
31 B5		1780	Non Movable Equipment - HA	8,922.47
31 B5		1785	A/D - Non Movable Equip - HA	(14,020.44)
31 B5		1790	Non Movable Equipment - ICF	53,532.27
31 B5		1795	A/D - Non Movable Equip - ICF	(53,532.27)
31 B6		1810	Equipment - Movable	495,371.10
31 B6		1815	AD - Movable Equipment	(489,665.18)
31 B5		1820	Non-Movable Equipment	365,048.65
31 B5		1825	AD - Non-Movable Equipment	(224,510.27)
31 B6		1830	Furniture and Fixtures	0.00
31 B6		1835	AD - Furniture and Fixtures	0.00
31 B6		1837	Computer Software	6,300.77
31 B6		1840	A/D -Computer Software	0.00

Aaron Manor  
 Trial Balance - Coded to Cost Report  
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
31	A8	1900	15 Bed Purchase	0.00
32	D3	1905	Organizations Costs	0.00
32	D3	1910	Goodwill	0.00
32	D3	1915	Accumulated Amortization - GW	0.00
32	D3	1920	Convenants not to compete	0.00
32	D3	1925	Amortization convenants	0.00
32	D7	1950	Due from Aaron Manor	0.00
32	D7	1955	Due from Bel-Air Manor	0.00
32	D7	1960	Due from Cheshire House	0.00
32	D7	1965	Due from Chamberlain Manor	0.00
32	D7	1970	Due from Greentree Manor	0.00
32	D7	1975	Due from Lord Chamberlain	0.00
32	D7	1980	Due from Mystic Manor	20,000.00
32	D7	1985	Due from Ryders Health Management	(94,601.31)
32	D7	1988	Due from Lighthouse Home Care	0.00
32	D7	1989	Due from LighH Home Healthcare	12,000.00
32	D7	1991	Due From AM Realty	0.00
32	D7	1992	Due From BA Realty	0.00
32	D7	1993	Due From CH Realty	0.00
32	D7	1994	Due From GT Realty	0.00
32	D7	1995	Due From LC Realty	0.00
32	D7	1996	Due From MM Realty	0.00
33	A1	2020	Accounts Payable	(588,661.72)
33	A12	2030	Note Payable - Pharmacy	(95,790.13)
33	A3	2051	Notes Payable - Auto	0.00
34	B2	2053	Notes Payable - Related Party	0.00
33	A9	2055	Peoples United Bank - 15 Beds	0.00
33	A12	2080	Sales Tax Payable	0.00
33	A12	2200	Patient Fund	(15,851.11)
		2210	FSA Liability	0.00
33	A12	2212	Aflac - Individual	(8,389.47)
33	A12	2213	Aflac - Group	(251.79)
		2214	Discount Card	0.00
33	A12	2240	Accrued ADP Fees	0.00
33	A12	2250	Accrued Expenses	8,145.57
33	A12	2255	Accrued User Fee	(86,919.00)
33	A12	2260	Accrued 401K Withholding	0.00
33	A12	2265	Accrued Pension	0.00
33	A4	2270	Accrued Payroll	(57,232.15)
33	A12	2280	Accrued PTO	(100,139.40)
33	A12	2350	Corporate Taxes Payable	0.00
33	A12	2360	Deferred Corporate Taxes	0.00
33	A12	2380	Accrued Rate Adjustment	0.00
34	B4	2400	Due From/To Officers	(523,686.83)
34	B4	2403	Due to R. Sbriglio, MD	(12,500.00)
34	B4	2404	Due to M. Sbriglio, CEO	(12,500.00)
34	B4	2405	Due From/To Partnership	(154,000.00)
34	B4	2410	Due to Aaron Manor	0.00
34	B4	2415	Due to Bel-Air Manor	0.00
34	B4	2420	Due to Chamberlain Manor	(195,000.00)
34	B4	2425	Due to Cheshire House	(1,613.09)
34	B4	2430	Due to Greentree Manor	(155.91)
34	B4	2435	Due to Lord Chamberlain	(45.90)
34	B4	2440	Due to Mystic Healthcare	(2,372.20)
34	B4	2445	Due To Ryders Health	0.00
34	B4	2450	Due to AM Realty	(406,080.93)
34	B4	2455	Due to BA Realty	0.00
34	B4	2460	Due to CH Realty	0.00
34	B4	2465	Due to Cham Manor Realty	0.00
34	B4	2470	Due to GT Realty	0.00
34	B4	2475	Due to LC Realty	0.00
34	B4	2480	Due to MM Realty	0.00
34	B1	2510	Note Payable / Car Long Term	0.00
35	B5	2900	Additional Paid-In-Capital	0.00
35		2910	Capital Stock	(1,000.00)
35		2940	Retained Earnings	(1,348,719.58)
35		2950	Profit/Loss - Past Period	(68,228.07)
36	G1	2960	Distributions	0.00
30	I 4a	3000	R&B - Private Pay	(1,676,301.04)
30	I 1a	3010	R&B - Medicaid	(3,813,374.36)

Aaron Manor  
 Trial Balance - Coded to Cost Report  
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
	30 I 3a	3020	R&B - Medicare A	(1,363,303.00)
	30 I 4a	3030	R&B - Private Insurance	0.00
	30 I 4a	3040	R&B - VA	0.00
	30 IV8	3050	VA Revenue	0.00
	30 I 4a	3060	R&B - Managed Care	(57,786.00)
	30 I 4a	3070	R&B - Hospice	0.00
	30 I 4a	3080	R&B - Managed Medicare	(303,492.85)
	30 I 4a	3090	R&B - Hospice Medicaid	(2,296.00)
	30 I 1b	3100	C/A - Medicaid	1,291,927.44
	30 I 3b	3110	C/A - Medicare A - R & B	(576,083.21)
	30 I 4b	3115	C/A - Managed Medicare A	(137.00)
	30 I 4b	3118	C/A - Hospice	0.00
	30 I 4b	3120	C/A - Managed Care	210,665.73
	30 Zero Out	3130	C/A - Medicare A Ancillary	898,394.24
	30 I 3b	3140	C/A - Medicare B	15,088.60
	30 Zero Out	3145	C/A - Therapies - A	0.00
	30 I 4b	3150	C/A - Hospice Medicaid	879.27
	30 Zero Out	3155	C/A - Other - A	0.00
	30 I 4a	3200	HMO Rate Adjustments	0.00
	30 I 1a	3210	Medicaid Rate Adjustment	0.00
	30 I 1a	3220	Medicaid Prior Period Rate Adj	0.00
	30 I 1a	3230	Medicare Rate Adjustment	0.00
	30 I 3a	3240	Medicare Prior Period Rate Adj	0.00
	30 I 3a	3250	Medicare A Rate Adjustment	0.00
	30 I 4a	3260	Medicare B Rate Adjustment	0.00
		3270	Medicare Settlement	0.00
	30 I 4a	3280	BCBS Discount	0.00
	30 I 4a	3300	Misc Private Charges	0.00
	30 IV8	3305	Misc Income	0.00
	30 II 6 b	3310	Physiatrist Services - Med B	0.00
	30 II 6 b	3320	Outpatient Therapy Revenue	0.00
	30 IV 7	3350	Beauty Care Revenue	0.00
	30 I 4a	3400	Bad Debt Recovery	(20,041.62)
	30 II 2 c	3410	Incont Supply Private Pay	0.00
	30 Zero Out	3430	Incont Supplies Med A	0.00
Will not show up next		3450	Incont Supplies Managed Care	0.00
	30 IV 5	3480	Interest Income	(20.45)
	30 II 3 c	3500	PT - Private Pay	0.00
	30 II 3 c	3510	PT - Medicaid	(1,338.49)
	30 Zero Out	3520	PT - Medicare A	(311,450.21)
	30 II 3 c	3530	PT - Medicare B	(61,547.67)
	30 II 3 c	3540	PT - Private Insurance	0.00
	30 II 3 c	3600	PT - Managed Care	(96,415.10)
	30 II 5 c	3610	OT - Private Pay	0.00
	30 II 5 c	3620	OT - Medicaid	(844.53)
	30 Zero Out	3630	OT - Medicare A	(377,766.90)
	30 II 5 c	3640	OT - Medicare B	(56,684.63)
	30 II 5 c	3650	OT - Private Insurance	0.00
	30 II 5 c	3660	OT - Managed Care	(107,670.98)
	30 II 4 c	3700	ST - Private Pay	0.00
	30 II 4 c	3710	ST - Medicaid	(0.06)
	30 Zero Out	3720	ST - Medicare A	(64,090.38)
	30 II 4 c	3730	ST - Medicare B	(22,848.41)
	30 II 4 c	3740	ST - Private Insurance	0.00
	30 II 4 c	3750	ST - Managed Care	(20,933.76)
	30 II 2 c	3800	Medical Supply-Private pay	0.00
	30 Zero Out	3820	Medical Supply-Med A	0.00
	30 II 2 c	3830	Medical Supply-Priv Insurance	0.00
	30 II 2 c	3840	Medical Supply-Managed Care	0.00
	30 Zero Out	3910	Pharmacy - Medicare A	(117,578.12)
	30 II 1 c	3915	Pharmacy - Private Insurance	0.00
	30 II 1 c	3920	Pharmacy - Managed Care	0.00
	30 Zero Out	3935	X-ray - Medicare A	(4,769.59)
	30 II 6 b	3945	X-ray - Managed Care	0.00
	30 Zero Out	3960	Lab - Medicare A	(22,765.05)
	30 II 6 b	3965	Lab - Private Insurance	0.00
	30 II 6 b	3970	Lab - Managed Care	(55.89)
	10 A2	4110	Administrator	82,827.45
	10 A4	4120	Salaries - Office	232,915.17



Aaron Manor  
 Trial Balance - Coded to Cost Report  
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
		4210	Record Retention & Storage Fees	8,640.00
16	m11	4220	Data Processing	55,821.59
16	m11	4225	Data Processing - Computer Equipmen	7,493.83
15	1a7	4230	Pension Expense	7,125.00
16	m13	4240	Bank Charges	4,656.63
16	m13	4245	Bank Charges - Lease	478.56
15	1g	4250	Office Supplies	14,429.94
15	1h1	4260	Telephone	18,407.54
15	1h1	4262	Beepers	0.00
15	1h2	4265	Telephone - Mobile	1,606.94
16	M7	4267	Lease Postage Meter	493.83
16	M13	4268	Beepers	0.00
16	l6	4270	Travel - Motor Vehicules	169.81
16	l6	4271	Repair/Maint Auto	0.00
16	m3	4290	Adv. & Pub. Rel. Donations	24,150.64
16	M13	4291	Charitable Donations	2,750.00
16	m2	4292	Adv. Tel. Directory	0.00
16	m13	4300	Fees & License Exp.	1,335.00
16	m8	4301	Dues	4,960.40
16	m7	4310	Postage	3,070.12
16	l5	4320	Educational & Seminars	5,432.99
16	m13	4325	Physician Care - Employees	7,997.24
15	1a8	4340	Uniform Allowance	13,053.82
15	1d	4350	Accounting	13,040.28
15	1e	4360	Legal	2,229.55
16	l1	4370	Patient Gifts & Parties	0.00
16	l3	4380	Employee Party & Awards	6,520.89
16	l7	4385	Meals & Entertainment	4,429.37
16	l4	4390	Employee Travel	8,042.61
16	l1	4392	Patient Travel	17,992.76
15	1a2,3,4	4400	Payroll Taxes	321,200.88
15	k2	4410	Sewer Use Tax	0.00
27	14b	4418	Insurance - Auto	1,809.18
27	14c1	4419	Insurance - Liability	23,258.30
27	14a	4420	Insurance - Property	6,794.33
15	1a1	4421	Insurance - WC	137,344.93
15	1f	4422	Insurance - Officers	0.00
16	m13	4450	Miscellaneous Expense	0.00
15	1c	4460	Bad Debts	67,557.23
16	m1	4470	Help Wanted	1,267.68
15	1a5	4480	Group Insurance	315,075.36
16	m12	4500	Management Fee	164,445.73
22	10c	4520	Personal Property Expense	5,866.54
22	10b	4530	Real Estate Taxes	54,039.64
27	12C1	4532	Interest - Auto	0.00
15	1k3	4535	Provider User Fee Tax	343,825.00
27	12D	4540	Interest Expense	6,222.57
22	9	4550	Rent - Related Party	99,600.00
22	7d	4590	Depreciation - Auto	0.00
		4610	Depreciation - Land Improvements	754.17
22	7a	4615	Depre - Land Improvements	0.00
22	7a	4620	Deprec. Leasehold Improvements	156,149.38
22	7b	4625	Depr - Improvements HA	13,956.00
22	7b	4627	Depr - Improvements ICF	2,208.00
22	7d	4630	Deprec. Movable Equipment	12,605.56
22	7c	4635	Depr. Non-Movable Equipment	42,548.95
22	7c	4640	Depr - Non Movable Equipment HA	2,115.94
22	8a	4640	Amortization	0.00
10	A7a	5100	Maintenance Supervisor	65,791.25
10	A7b	5110	Maintenance Asst. Wages	30,989.48
22	6b	5120	Fuel	2,769.78
22	6b	5125	Fuel - HA	5,966.55
22	6b	5130	Gas	12,064.43
22	6b	5135	Gas - HA	2,448.50
22	6c	5140	Electricity	107,335.59
22	6c	5145	Electricity - HA	3,833.83
22	6d	5150	Water	0.00
22	6d	5155	Sewer	0.00
22	6a	5160	Maint. & Repair Supplies	26,723.40

Aaron Manor  
 Trial Balance - Coded to Cost Report  
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
22	6a	5165	Maint & Repair - Equipment	1,006.21
22	6a	5170	Maint. & Repair Supplies - HA	0.00
22	6a	5180	Repair & Maint. Service	129,916.68
22	6e	5185	Copier Expense	7,541.42
22	6a	5190	Repair & Maint. Service - HA	0.00
10	A5c	5210	Dietary Wages	206,224.69
18	2a1	5220	Food	121,358.98
10	A5a	5250	Dietician -Payroll	25,153.93
13	B1	5255	Dietician - Consultant	260.00
10	A5b	5260	Food Service Supervisor	45,798.10
18	2a2	5280	Supplies & Exp. Dietary	21,721.51
18	2a2	5285	Dietary Equipment	1,026.28
10	A8b	5310	Laundry Aide	0.00
19	3a4	5320	Linen & Bedding	0.00
19	3b	5370	Purch. Serv. Laundry	57,200.91
19	3a4	5380	Supplies Laundry	55.67
10	A6b	5410	Housekeeping Aide	91,983.11
10	A6a	5420	Housekeeping Supervisor	0.00
20	4a1	5490	Supplies & Exp. Housekeeping	22,818.58
10	A12a	6010	Director of Nursing	97,358.63
10	A12a	6020	Asst. Director of Nurses	0.00
10	12B2	6022	MDS Coordinator	154,477.90
10	12B2	6030	Staff Development	0.00
10	A12b	6110	RN	685,914.95
10	A12b	6112	RN - No Benefits	10,767.36
10	A12c	6120	LPN	310,057.15
10	A12c	6122	LPN - No Benefits	18,370.59
10	A12d	6130	CNA	672,641.53
10	A12d	6132	CNA - No Benefits	157,839.99
13	B11c	6275	Nursing Pool Exp. - C.N.A.	0.00
13	B11b	6280	Nursing Pool Exp. - LPN	0.00
13	B11a	6285	Nursing Pool Exp. - RN	0.00
20	5j	6290	Medical Supplies	118,226.45
20	5j	6291	Medical Supplements	5,669.79
20	5j	6292	Medical Waste	3,075.92
20	5j	6293	Medical Equipment	10,062.79
20	5j	6294	Medical Equipment - Rental	5,907.73
20	5j	6295	Medical Supplies - Medicare	0.00
20	5j	7190	Physician Care - Patients	8,179.03
20	5a2	7200	Medicare Drugs	118,291.87
10	A12n	7250	Infection Control	85,026.66
20	5a2	7270	Prescriptions - VA	0.00
20	5b	7280	House Drugs	11,199.02
20	5b	7290	Managed Care Drugs	35,066.82
10	A12h	7510	TRD Staff Wages	39,478.40
10	A12h	7520	Recreational Supervisor	35,638.54
20	5i	7580	Supplies & Exp. Recreation	13,303.10
13	B12	7710	Other Consulting Fees	7,051.17
20	5h	7730	Lab & EKG	28,324.65
20	5f	7732	Medicare X-Ray	6,239.60
20	5e2	7740	Oxygen	12,169.51
10	A12e	7820	Physical Therapy Salaries	95,841.26
		7825	Rehab Program Director	105,506.91
10	A12e	7825	Rehab Aide	0.00
13	B10a	7857	Occupational Therapy Pool	274.04
13	b5a	7859	Physical Therapy Pool	42,619.37
13	B3	7860	Pharmacy Consultant	12,636.14
13	B12	7865	Therapy Management Consultant	51,400.00
13	B9a	7866	Speech Therapy - Managed Care	0.00
13	B9a	7869	Speech Therapy Services	0.00
13	B9a	7870	Speech Therapy - Part A	0.00
13	B9a	7871	Speech Therapy - Part B	0.00
10	A12F	7872	Speech Therapy Salaries	37,004.46
13	B10a	7874	Occupational Therapy Services	0.00
13	B10a	7875	Occupational Therapy - Part A	0.00
13	B10a	7876	Occupational Therapy - Managed Care	0.00
20		7879	Occupational Therapy Supplies	0.00
13	b5a	7881	Physical Therapy Services	0.00
13	b5a	7882	Physical Therapy - Part B	0.00
13	b5a	7883	Physical Therapy - Managed Care	0.00

Aaron Manor  
 Trial Balance - Coded to Cost Report  
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
13	B12	7884	Rehab Management Fee	0.00
20	5j	7885	PT Supplies	19,222.47
20	5j	7887	Occupational Therapy K Service	0.00
13	B8e	7890	Medical Staff	557.00
10	A12g	7891	Occupational Therapy Salaries	178,799.99
10	12e	7898	Physical Therapy Aide Wages	34,403.70
16	m6	7910	Beauty Care Supplies	0.00
13	B2	7920	Dental Hygienist	0.00
13	B2	7930	Dental Care	0.00
20	5g	7932	Dental Supplies	0.00
13	B2	7935	Dental Consultant	6,840.00
13	B6	7940	Social Services Consultant	0.00
10	A12m	7950	Social Services Salaries	45,118.56
13	B8a	7960	Medical Director	42,000.00
10	12O	7970	Medical Records Wages	6,611.63
27	12D	8225	Late Fees / Finance Charge	1,720.19
15	1j	8260	Provision for Corp. Taxes	303.03
16	M13	8270	Fines & Penalties	
			Assets	3,683,701.61
			Liabilities	(2,253,044.06)
			Capital	(1,417,947.65)
			Revenue	(6,662,614.01)
			Expenses	6,649,904.11
				\$ 0.00
			<b>Profit</b>	<b>\$ 12,709.90</b>
			Total Assets	\$ 3,683,701.61
			Total Liabilities, Capital, and Profit	\$ (3,683,701.61)
			Should wash as A=OE +L	\$ -

Aaron Manor  
 Trial Balance - Coded to Cost Report  
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
10	A2	4110	Administrator	82,827.45
10	A4	4120	Salaries - Office	232,915.17
10	A5b	5260	Food Service Supervisor	45,798.10
10	A5c	5210	Dietary Wages	206,224.69
10	A6a	5420	Housekeeping Supervisor	0.00
10	A6b	5410	Housekeeping Aide	91,983.11
10	A7a	5100	Maintenance Supervisor	65,791.25
10	A7b	5110	Maintenance Asst. Wages	30,989.48
10	A8b	5310	Laundry Aide	0.00
10	A12a	6010	Director of Nursing	97,358.63
10	A12b1	6110	RN	685,914.95
10	A12b1	6112	RN - No Benefits	10,767.36
10	A12c	6120	LPN	310,057.15
10	A12c	6122	LPN - No Benefits	18,370.59
10	A12d	6130	CNA	672,641.53
10	A12d	6132	CNA - No Benefits	157,839.99
10	A12o	7825	Rehab Aide/Program Manager	105,506.91
10	A12e	7820	Physical Therapy Salaries	95,841.26
10	A12e	7898	Physical Therapy Aide Wages	34,403.70
10	A12f	7872	Speech Therapy Salaries	37,004.46
10	A12g	7891	Occupational Therapy Salaries	178,799.99
10	A12h	7510	TRD Staff Wages	39,478.40
10	A12h	7520	Recreational Supervisor	35,638.54
10	A12m	7950	Social Services Salaries	45,118.56
10	A12b2	6022	MDS Coordinator	154,477.90
10	A12b2	6030	Staff Development	0.00
10	A12b2	7250	Infection Control (This is an RN)	85,026.66
10	12O	7970	Medical Records Wages	6,611.63
10	A5a	5250	Dietician	25,153.93
				<u>3,552,541.39</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
13	B2	7930	Dental Care	0.00
13	B2	7920	Dental Hygienist	0.00
13	B2	7935	Dental Consultant	6,840.00
13	B1	5255	Dietician - Consultant	260.00
13	B9a	7869	Speech Therapy Services	0.00
13	B9a	7870	Speech Therapy - Part A	0.00
13	B9a	7871	Speech Therapy - Part B	0.00
13	B9a	7866	Speech Therapy - Managed Care	0.00
13	B10a	7857	Occupational Therapy Pool	274.04
13	B3	7860	Pharmacy Consultant	12,636.14
13	b5a	7859	Physical Therapy Pool	42,619.37
13	b5a	7881	Physical Therapy Services	0.00
13	b5a	7882	Physical Therapy - Part B	0.00
13	b5a	7883	Physical Therapy - Managed Care	0.00
13	B6	7940	Social Services Consultant	0.00
13	B8a	7960	Medical Director	42,000.00
13	B8e	7890	Medical Staff	557.00
13	B12	7884	Rehab Management Fee	0.00
13	B12	7865	Therapy Management Consultant	51,400.00
13	B12	7710	Other Consulting Fees	7,051.17

13	B11a	6285	Nursing Pool Exp. - RN	0.00
13	B11b	6280	Nursing Pool Exp. - LPN	0.00
13	B11c	6275	Nursing Pool Exp. - C.N.A.	0.00
				<u>163,637.72</u>

Aaron Manor  
 Trial Balance - Coded to Cost Report  
 10/1/16 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
15	1a1	4421	Insurance - WC	137,344.93
15	1a4	4400	Payroll Taxes	321,200.88
15	1a5	4480	Group Insurance	315,075.36
15	1a7	4230	Pension Expense	7,125.00
15	1a8	4340	Uniform Allowance	13,053.82
15	1c	4460	Bad Debts	67,557.23
15	1d	4350	Accounting	13,040.28
15	1e	4360	Legal	2,229.55
15	1f	4422	Insurance - Officers	0.00
15	1g	4250	Office Supplies	14,429.94
15	1h1	4260	Telephone	18,407.54
15	1h1	4262	Beeper	0.00
15	1h2	4265	Telephone - Mobile	1,606.94
15	1j	8260	Provision for Corp. Taxes	303.03
15	k2	4410	Sewer Use Tax	0.00
15	1k3	4535	Provider User Fee Tax	343,825.00
				<u>1,255,199.50</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
16	l1	4370	Patient Gifts & Parties	0.00
16	l2	4380	Employee Party & Awards	6,520.89
16	l4	4390	Employee Travel	8,042.61
16	l5	4320	Educational & Seminars	5,432.99
16	l6	4270	Travel - Motor Vehicles	169.81
16	l6	4271	Repair/Maint Auto	0.00
16	l7	4385	Meals & Entertainment	4,429.37
16	m1	4470	Help Wanted	1,267.68
16	m2	4292	Adv. Tel. Directory	0.00
16	m3	4290	Adv. & Pub. Rel. Donations	24,150.64
16	m5	4210	Recor. Retention & Storage Fees	8,640.00
16	m6	7910	Beauty Care Supplies	0.00
16	m7	4310	Postage	3,070.12
16	m7	4267	Lease Postage Meter	493.83
16	m8a	4301	Dues	4,960.40
16	m12	4500	Management Fee	164,445.73
16	m11	4225	Data Processing - Computer Equipme	7,493.83
16	m11	4220	Data Processing	55,821.59
16	m13	4300	Fees & License Exp.	1,335.00
16	m13	4291	Charitable Donations	2,750.00
16	m13	4450	Miscellaneous Expense	0.00
16	m13	4325	Physican Care - Employees	7,997.24
16	m13	4240	Bank Charges	4,656.63
16	m13	4245	Bank Charges - Lease	478.56
16	M13	8270	Fines & Penalties	0.00
				<u>312,156.92</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
18	2a1	5220	Food	121,358.98
18	2a2	5280	Supplies & Exp. Dietary	21,721.51
18	2a2	5285	Supplies & Exp. Dietary	1,026.28
				<u>144,106.77</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
19	3a4	5320	Linen & Bedding	0.00
19	3d	5380	Supplies Laundry	55.67
19	3b	5370	Purch. Serv. Laundry	57,200.91
				<u>57,256.58</u>

Aaron Manor  
 Trial Balance - Coded to Cost Report  
 10/1/15 - 9/30/16

Cost	Cost				
Report	Report	Account	Account		Amount
Page	Line	Number	Name		
	20 4a1	5490	Supplies & Exp. Housekeeping		22,818.58
	20 5a2	7200	Medicare Drugs		118,291.87
	20 5a2	7270	Prescriptions - VA		0.00
	20 5a2	7290	Managed Care Drugs		35,066.82
	20 5b	7280	House Drugs		11,199.02
	20 5d	4392	Patient Travel		17,992.76
	20 5e2	7740	Oxygen		12,169.51
	20 5f	7732	Medicare X-Ray		6,239.60
	20 5g	7932	Dental Supplies		0.00
	20 5h	7730	Lab & EKG		28,324.65
	20 5i	7580	Supplies & Exp. Recreation		13,303.10
	20 5j	7190	Physician Care - Patients		8,179.03
	20 5j	6290	Medical Supplies		118,226.45
	20 5j	6291	Medical Supplements		5,669.79
	20 5j	6292	Medical Waste		3,075.92
	20 5j	6293	Medical Equipment		10,062.79
	20 5j	6294	Medical Equipment - Rental		5,907.73
	13 B10a	7874	Occupational Therapy Services		0.00
	13 B10a	7875	Occupational Therapy - Part A		0.00
	13 B10a	7876	Occupational Therapy - Managed Carr		0.00
	20 5j	7887	Occupational Therapy K Service		0.00
	20 5j	6295	Medical Supplies - Medicare		0.00
	20 5j	7885	PT Supplies		19,222.47
	20 5j	7879	Occupational Therapy Supplies		0.00
					<u>435,750.09</u>

Cost	Cost				
Report	Report	Account	Account		Amount
Page	Line	Number	Name		
	22 6a	5160	Maint. & Repair Supplies		26,723.40
	22 6a	5165	Maint & Repair - Equipment		1,006.21
	22 6a	5170	Maint. & Repair Supplies - HA (RHNS)		0.00
	22 6a	5190	Repair & Maint. Service - HA (RHNS)		0.00
	22 6a	5180	Repair & Maint. Service		129,916.68
	22 6c	5145	Electricity - HA (RHNS)		3,833.83
	22 6c	5140	Electricity		107,335.69
	22 6d	5150	Water		0.00
	22 6d	5155	Sewer		0.00
	22 6b	5120	Fuel		2,769.78
	22 6b	5125	Fuel - HA (RHNS)		5,966.55
	22 6b	5130	Gas		12,064.43
	22 6b	5135	Gas - HA (RHNS)		2,448.50
	22 6e	5185	Copier Expense		7,541.42
					<u>299,606.39</u>

Cost	Cost				
Report	Report	Account	Account		Amount
Page	Line	Number	Name		
	22 7b	4620	Deprec. Leasehold Improvements		156,149.38
	22 7b	4627	Depre. Improvements ICF		2,208.00
	22 7b	4625	Deprec. Improvements HA		13,956.00
	22 7b	4610	Depreciation - Land Improvements		754.17
	22 7c	4640	Depr - Non Movable Equipment HA		2,115.94
	22 7c	4635	Depr. Non-Movable Equipment		42,548.95
	22 7d	4590	Depreciation - Auto		0.00
	22 7d	4630	Deprec. Movable Equipment		12,605.56
	22 7a	4615	Depre - Land Improvements		0.00
	22 9	4550	Rent - Related Party		99,600.00
	22 10b	4530	Real Estate Taxes		54,039.64
	22 10c	4520	Personal Property Expense		5,866.54
					<u>389,844.18</u>

Aaron Manor  
 Trial Balance - Coded to Cost Report  
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
27	12C1	4532	Interest - Auto	0.00
27	12D	4540	Interest Expense	6,222.57
27	12D	8225	Interest / Finance Charge	1,720.19
27	14b	4418	Insurance - Auto	1,809.18
27	14c1	4419	Insurance - Liability	23,258.30
27	14a	4420	Insurance - Property	6,794.33
				<b>39,804.57</b>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
30	I 1a	3010	R&B - Medicaid	(3,813,374.36)
30	I 1a	3210	Medicaid Rate Adjustment	0.00
30	I 1a	3220	Medicaid Prior Period Rate Adj	0.00
30	I 1b	3100	C/A - Medicaid	1,291,927.44
30	I 3a	3020	R&B - Medicare A	(1,363,303.00)
30	I 3a	3250	Medicare A Rate Adjustment	0.00
30	I 3a	3270	Medicare Settlement	0.00
30	I 3a	3230	Medicare Rate Adjustment	0.00
30	I 3a	3240	Medicare Prior Period Rate Adj	0.00
30	I 3b	3110	C/A - Medicare A - R & B	(576,083.21)
30	I 3b	3140	C/A - Medicare B	15,088.60
30	I 4a	3000	R&B - Private Pay	(1,676,301.04)
30	I 4a	3030	R&B - Private Insurance	0.00
30	I 4a	3040	R&B - VA	0.00
30	I 4a	3060	R&B - Managed Care	(57,786.00)
30	I 4a	3070	R&B - Hospice	0.00
30	I 4a	3080	R&B - Managed Medicare	(303,492.85)
30	I 4a	3090	R&B - Hospice Medicaid	(2,296.00)
30	I 4a	3200	HMO Rate Adjustments	0.00
30	I 4a	3280	BCBS Discount	0.00
30	I 4a	3260	Medicare B Rate Adjustment	0.00
30	I 4a	3400	Bad Debt Recovery	(20,041.62)
30	I 4a	3300	Misc Private Charges	0.00
30	I 4b	3115	C/A - Managed Medicare A	(137.00)
30	I 4b	3118	C/A - Hospice	0.00
30	I 4b	3120	C/A - Managed Care	210,665.73
30	I 4b	3150	C/A - Hospice Medicaid	879.27
30	II 1c	3915	Pharmacy - Private Insurance	0.00
30	II 1c	3920	Pharmacy - Managed Care	0.00
30	II 2c	3800	Medical Supply-Private pay	0.00
30	II 2c	3830	Medical Supply-Priv Insurance	0.00
30	II 2c	3840	Medical Supply-Managed Care	0.00
30	II 3c	3500	PT - Private Pay	0.00
30	II 3c	3510	PT - Medicaid	(1,338.49)
30	II 3c	3530	PT - Medicare B	(61,547.67)
30	II 3c	3540	PT - Private Insurance	0.00
30	II 3c	3600	PT - Managed Care	(96,415.10)
30	II 4c	3700	ST - Private Pay	0.00
30	II 4c	3710	ST - Medicaid	(0.06)
30	II 4c	3730	ST - Medicare B	(22,848.41)
30	II 4c	3740	ST - Private Insurance	0.00
30	II 4c	3750	ST - Managed Care	(20,933.78)
30	II 5c	3610	OT - Private Pay	0.00
30	II 5c	3620	OT - Medicaid	(844.53)
30	II 5c	3640	OT - Medicare B	(56,684.63)
30	II 5c	3650	OT - Private Insurance	0.00
30	II 5c	3660	OT - Managed Care	(107,670.98)
<b>OTHER RESIDENT REVENUE</b>				
30	II 6b	3310	Physiatrist Services - Med B	0.00
30	II 6b	3320	Outpatient Therapy Revenue	0.00
30	II 6b	3945	X-ray - Managed Care	0.00
30	II 6b	3965	Lab - Private Insurance	0.00
30	II 6b	3970	Lab - Managed Care	(55.89)
30	IV 8	3050	VA Revenue	0.00
30	IV 8	3305	Misc Income	0.00
30	IV 7	3350	Beauty Care Revenue	0.00
30	IV 5	3480	Interest Income	(20.45)
30	II 2c	3410	Incont Supply Private Pay	0.00
30	Zero Out	3145	C/A - Therapies - A	0.00
30	Zero Out	3155	C/A - Other - A	0.00
30		3520	PT - Medicare A	(311,450.21)
30		3630	OT - Medicare A	(377,756.90)
30		3720	ST - Medicare A	(64,090.38)
30	Zero Out	3130	C/A - Medicare A Ancillary	898,394.24
30		3430	Incont Supplies Med A	0.00
30		3820	Medical Supply-Med A	0.00
30		3910	Pharmacy - Medicare A	(117,578.12)
30		3335	X-ray - Medicare A	(4,763.58)
30		3960	Lab - Medicare A	(22,755.05)

**(6,662,614.01)**

Aaron Manor  
 Trial Balance - Coded to Cost Report  
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
31 A1		1000	Cash - Peoples Bank	0.00
31 A1		1003	Cash - Bank of America	0.00
31 A1		1005	Cash - Webster Bank	0.00
31 A1		1020	Cash - Webster Money Market	0.00
31 A1		1027	Cash - Resident Funds Other	15,851.11
31 A1		1010	Cash - Payroll	1,098.80
31 A1		1015	Cash - Peoples PMA	2,530.05
31 A1		1030	Cash - Petty Cash	141.06
31 A1		1025	Cash - Resident Funds	0.00
31 A2		1110	A/R - Private Pay	(40,362.69)
31 A2		1115	A/R - Applied Income	(67,022.82)
31 A2		1120	A/R - Med A Coins from Private	3,542.00
31 A2		1125	A/R - Med B Coins from Private	188.97
31 A2		1130	A/R - Medicaid Pending	93,729.57
31 A2		1135	A/R - Medicaid	916,654.80
31 A2		1140	A/R-Med A Coins from Medicaid	12,576.50
31 A2		1145	A/R-Med B Coins from Medicaid	1,188.64
31 A2		1150	A/R - Medicare A	328,421.03
31 A2		1155	A/R - Medicare B	21,320.23
31 A2		1157	A/R - Managed Medicare A	55,282.18
31 A2		1160	A/R-Medicare A coins from Ins	53,138.41
31 A2		1165	A/R-Medicare B coins from Ins	10,301.53
31 A2		1170	A/R - Private Insurance	(1,308.07)
31 A2		1175	A/R - Veterans Administration	0.00
31 A2		1180	A/R - Managed Care	48,937.79
31 A2		1185	A/R - Hospice	0.00
31 A2		1190	A/R - Hospice Medicaid	(31.05)
31 A2		1195	A/R - Resident AL	0.00
31 A2		1198	A/R - Coinsurance	0.00
31 A2		1212	Due from Medicaid	11,799.36
31 A2		1245	Allowance for Doubtful Accts	(56,000.00)
31 A4		1300	Inventory	0.00
31 A5a		1460	Prepaid Corporate Taxes	4,686.00
31 A5b		1420	Prepaid Expenses	2,750.61
31 A5c		1430	Prepaid Insurance	0.00
31 A8		1215	Medicaid Advances	0.00
31 A8		1250	Loans & Exchanges	0.00
31 A8		1200	Refunds	7,750.40



**Aaron Manor**  
**Trial Balance - Coded to Cost Report**  
**10/1/15 - 9/30/16**

31 A8	1900 15 Bed Purchase	0.00
31 B2	1670 Land Improvements	125,457.66
31 B2	1675 AD-Land Improvements	(120,759.86)
31 B3	1700 Improvements	1,348,939.42
31 B3	1710 Building Improvements - Phase 1	0.00
31 B3	1720 Building Improvements - Phase 2	0.00
31 B3	1730 Improvements - HA	184,958.07
31 B3	1740 SNF ADDIT & RENOV	1,753,585.58
31 B3	1750 Improvements - ICF	69,622.90
31 B3	1705 AD Improvements	(1,350,071.81)
31 B3	1715 A/D Bldgs Improvements - Phase 1	0.00
31 B3	1725 A/D Bldgs Improvements - Phase 2	0.00
31 B3	1735 A/D - Improvements HA	(102,899.15)
31 B3	1755 A/D - Improvements ICF	(60,520.34)
31 B5	1780 Non-Movable Equipment - HA	8,922.47
31 B5	1790 Non-Movable Equipment - ICF	53,532.27
31 B5	1837 Computer Software	6,300.77
31 B5	1820 Non-Movable Equipment	365,048.65
31 B5	1785 A/D - Non Movable Equip - HA	(14,020.44)
31 B5	1795 A/D - Non Movable Equip - ICF	(53,532.27)
31 B5	1825 AD - Non-Movable Equipment	(224,510.27)
31 B6	1810 Equipment - Movable	495,371.10
31 B6	1770 Equipment - ICF	36,972.27
31 B6	1760 Equipment - HA	6,161.85
31 B6	1830 Furniture and Fixtures	0.00
31 B6	1775 A/D - Equipment - Movable ICF	(36,972.27)
31 B6	1765 A/D - Equipment - Movable HA	(6,161.45)
31 B6	1815 AD - Movable Equipment	(489,665.18)
31 B6	1835 AD - Furniture and Fixtures	0.00
31 B6	1840 A/D -Computer Software	0.00
31 B7	1650 Autos	33,274.78
31 B7	1655 AD Autos	0.00
31 B9	1600 Work In Progress	290,103.76
		<u>3,746,302.92</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
32 D3		1910	Goodwill	0.00
32 D3		1915	Accumulated Amortization - GW	0.00
32 D3		1905	Organizations Costs	0.00
32 D3		1920	Convenants not to compete	0.00
32 D3		1925	Amortization convenants	0.00
32 D7		1950	Due from Aaron Manor	0.00
32 D7		1955	Due from Bel-Air Manor	0.00
32 D7		1960	Due from Cheshire House	0.00
32 D7		1965	Due from Chamberlain Manor	0.00
32 D7		1970	Due from Greentree Manor	0.00
32 D7		1975	Due from Lord Chamberlain	0.00
32 D7		1980	Due from Mystic Manor	20,000.00
32 D7		1985	Due from Ryders Health Management	(94,601.31)
32 D7		1988	Due from Lighthouse Home Care	0.00
32 D7		1989	Due from LighH Home Healthcare	12,000.00
32 D7		1991	Due From AM Realty	0.00
32 D7		1992	Due From BA Realty	0.00
32 D7		1993	Due From CH Realty	0.00
32 D7		1994	Due from GT Realty	0.00
32 D7		1995	Due From LC Realty	0.00
32 D7		1996	Due From MM Realty	0.00
				<u>(62,601.31)</u>

Aaron Manor  
 Trial Balance - Coded to Cost Report  
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
33	A1	2020	Accounts Payable	(588,661.72)
33	A4	2270	Accrued Payroll	(57,232.15)
33	A9	2055	Peoples United Bank - 15 Beds	0.00
33	A12	2030	Note Payable - Pharmacy	(95,790.13)
33	A12	2080	Sales Tax Payable	0.00
33	A12	2210	FSA Liability	0.00
33	A12	2212	Aflac - Individual	(8,389.47)
33	A12	2213	Aflac - Group	(251.79)
33	A12	2200	Patient Fund	(15,851.11)
33	A12	2250	Accrued Expenses	8,145.57
33	A12	2255	Accrued User Fee	(86,919.00)
33	A12	2240	Accrued ADP Fees	0.00
33	A12	2260	Accrued 401K Withholding	0.00
33	A12	2265	Accrued Pension	0.00
33	A12	2280	Accrued PTO	(100,139.40)
33	A12	2350	Corporate Taxes Payable	0.00
33	A12	2360	Deferred Corporate Taxes	0.00
33	A12	2380	Accrued Rate Adjustment	0.00
				<u>(945,089.20)</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
34	B4	2400	Due From/To Officers	(523,686.83)
34	B4	2403	Due to R. Sbrigio, MD	(12,500.00)
34	B4	2404	Due to M. Sbrigio, CEO	(12,500.00)
34	B4	2410	Due to Aaron Manor	0.00
34	B4	2415	Due to Bel-Air Manor	0.00
34	B4	2420	Due to Chamberlain Manor	(195,000.00)
34	B4	2425	Due to Cheshire House	(1,613.09)
34	B4	2430	Due to Greentree Manor	(155.91)
34	B4	2435	Due to Lord Chamberlain	(45.90)
34	B4	2440	Due to Mystic Healthcare	(2,372.20)
34	B4	2445	Due To Ryders Health	0.00
34	B4	2450	Due to AM Realty	(406,080.93)
34	B4	2455	Due to BA Realty	0.00
34	B4	2460	Due to CH Realty	0.00
34	B4	2465	Due to Cham Manor Realty	0.00
34	B4	2470	Due to GT Realty	0.00
34	B4	2475	Due to LC Realty	0.00
34	B4	2480	Due to MM Realty	0.00
34	B4	2405	Due From/To Partnership	(154,000.00)
34	B2	2053	Notes Payable - Related Party	0.00
34	B1	2051	Notes Payable - Auto	0.00
				<u>(1,307,954.86)</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
35	B5	2900	Additional Paid-In-Capital	0.00
36	G1	2960	Distributions	0.00
35	B1	2910	Capital Stock	(1,000,000)
35	B5	2940	Retained Earnings	(1,242,719.59)
35		2950	Profit/Loss - Current Period	12,709.99
				<u>(1,337,009.68)</u>

# Annual Report of Long-Term Care Facility Cost Year 2016 Checklist

Facility Name Aaron Manor

Complete the following check list. **Provide an explanation for any "No" answers.** Attach additional sheets to explain further, if necessary.

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation:

\_\_\_\_\_  
\_\_\_\_\_

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? If not, explain the reporting change.

Explanation:

\_\_\_\_\_  
\_\_\_\_\_

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation:

\_\_\_\_\_  
\_\_\_\_\_

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation:

\_\_\_\_\_  
\_\_\_\_\_

Yes No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation:

\_\_\_\_\_  
\_\_\_\_\_

Yes No

6. During cost year 2016, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation:

*n/a*  
\_\_\_\_\_

Yes No

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation:

\_\_\_\_\_  
\_\_\_\_\_

Yes No

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation:

\_\_\_\_\_  
\_\_\_\_\_

Yes No

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation:

\_\_\_\_\_  
\_\_\_\_\_

Yes No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation:

\_\_\_\_\_  
\_\_\_\_\_

Yes No

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation:

\_\_\_\_\_  
\_\_\_\_\_

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation:

n/a  
\_\_\_\_\_

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?

Explanation:

\_\_\_\_\_  
\_\_\_\_\_

Yes No

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation:

\_\_\_\_\_  
\_\_\_\_\_

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation:

\_\_\_\_\_  
\_\_\_\_\_

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation:

\_\_\_\_\_  
\_\_\_\_\_

Yes No

17. Have all contractual allowances been properly reported on Page 30?

Explanation:

---

---

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

Explanation:

---

---

Yes No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation:

---

---

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation:

---

---

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation:

---

---

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation:

---

---

STATE OF CONNECTICUT - DEPARTMENT OF SOCIAL SERVICES  
STATEMENT OF RESIDENT'S/INDIVIDUAL'S PERSONAL FUNDS ACCOUNT

Balances as of 05/31/16  
(end of month date)

Facility Name Aaron Manor Administrator Carroll Skoglund Jr.  
 Street 3 South Wig Hill Rd Administrator's Signature Carroll B. Skoglund Jr. Date 6/22/16  
 City/Town Chester State CT Zip 06412 Bank Name People's United Bank  
 Phone No. (800) 526-5316 Aggregate Bank Account No. 6500266316  
 Personal Funds Custodian Robin Holland (Bank Statement enclosed)

Name	Medicaid Number	Personal Funds in Facility	Private Funds in Banks (if applicable)	Bank Name & Account No.	Burial Fund Amount	Bank Name & Account No. or Funeral Home Name
<u>Barbadaro, Elaine</u>	<u>003336089</u>	<u>252.49</u>				
<u>Butler, Edward</u>	<u>004093006</u>	<u>10.00</u>				
<u>Campagnuolo, Andrew</u>	<u>003880576</u>	<u>20.00</u>				
<u>Cardillo, Mary</u>	<u>004009774</u>	<u>142.00</u>				
<u>Carrier, Helen</u>	<u>002935204</u>	<u>∅</u>				
<u>Dodd, Jeanette</u>	<u>003401460</u>	<u>∅</u>				
<u>Ellsworth, Carol</u>	<u>004184622</u>	<u>517.52</u>				
<u>Flammand, Inge</u>	<u>003343769</u>	<u>∅</u>				
<u>Gambini, Loretta</u>	<u>004252218</u>	<u>∅</u>				

Name	Medicaid Number	Personal Funds in Facility	Private Funds in Banks	Bank Name & Account No.	Burial Fund Amount	Bank Name & Account No. or Funeral Home Name
Graves, Frederick	004097043	720.00				
Hampton, Carolyn	004133281	∅				
Haight, Bearl	002941422	954.72				
Ippi, Katherine	003840741	220.50				
Ivimey, Katherine	003570588	172.00				
Jenack, Raymond	004160928	∅				
Kelley, Alice	003341103	1.00				
Landolina, Salvatore	003997534	22.00				
Lattrell, Roger	003697200	15.00				
LeTorneau, Helen	003340851	∅				
Lutz, Antoinette	004209599	34.00				
Macgregor, Emilie	004186539	116.00				
Onefrio, Emily	003884350	1140.36				
Palm, Barbara	002296541	15.00				
Pandriani, Lillian	004104528	∅				



