

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) Aaron Manor Nursing & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 3 South Wig Hill Road, Chester, CT 06412	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home	
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

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

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

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation Center	2168-C	9/30/2019	1	37

Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR 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, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Aaron Manor Nursing & Rehabilitation Center	Period Covered:	From 10/1/2018	To 9/30/2019	
Address of Facility 3 South Wig Hill Road, Chester, CT 06412				
Report Prepared By Ryders Health Management	Phone Number 203-381-1327	Date 1/3/2020		
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. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-381-1327		Report for Year Ended 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) Aaron Manor Nursing & Rehabilitation Center		Address (No. & Street, City, State, Zip) 3 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="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Deborah Bradley		Nursing Home Administrator's License No.:	001570	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire Corporate Owners

Name of Facility Aaron Manor Nursing & Rehabilitation Center	License No. 2168-C	Report for Year Ended 9/30/2019	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 Hill 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 Hill Road, Chester, CT 06412		2	
The Martin Sbriglio Trust	3 South Wig Hill Road, Chester, CT 06412		2	
Dr. Robert Sbriglio, MPH NHA	3 South Wig Hill Road, Chester, CT 06412		48	
Mr. Martin Sbriglio, RN NHA	3 South Wig Hill Road, Chester, CT 06412		48	
Names of Stockholders Owning at Least 10% of Shares				
Dr. Robert Sbriglio, MPH NHA	3 South Wig Hill Road, Chester, CT 06412	Secretary	48	
Mr. Martin Sbriglio, RN NHA	3 South Wig Hill Road, Chester, CT 06412	Treasurer	48	

**General Information and Questionnaire
Individual Proprietorship**

Name of Facility Aaron Manor Nursing & Rehabilitation Center	License No. 2168-C	Report for Year Ended 9/30/2019	Page 3B	of 37
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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 9/30/2019	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

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

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

**Aaron Manor Nursing and Rehabilitation Center
 Cost Report 9/30/2019
 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 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	202,233.00	191,689.00
Aaron Manor Realty	3 South Wig Hill Road, Chester, CT 06412	X			Rental of Real Estate	22/9	99,600	99,600
Due from Bel-Air Manor	256 New Britain Ave, Newington, CT 06111	X			Loan to Facility	32/D7, 34/B4	166,068	166,068
Due from Cheshire House	3396 East Main St., Waterbury, CT 06705	X			Loan to Facility	32/D7, 34/B4	153,886	153,886
Due to/from Chamberlain Manor	7003 Main St., Stratford, CT 06614	X			Loan to Facility	32/D7, 34/B4	3,031	3,031
Due from Douglas Manor	103 North Rd., Windham, CT 06280	X			Loan to Facility	32/D7, 34/B4	80,983	80,983
Due to/from Greentree Manor	4 Greentree Drive, Waterford, CT 06385	X			Loan to Facility	32/D7, 34/B4	298,417	298,417
Due to/from Lord Chamberlain	7003 Main St., Stratford, CT 06614	X			Loan to Facility	32/D7, 34/B4	106,215	106,215
Due to/from Mystic Healthcare	475 High St., Mystic, CT 06355	X			Loan to Facility	32/D7, 34/B4	50,150	50,150
Due to/from Ryders Health	88 Ryders Lane, Suite 208, Stratford, CT 06614	X			Loan to Facility	32/D7, 34/B4	1,868	1,868
Due to/from Lighthouse	88 Ryders Lane, Stratford, CT 06614	X			Loan to Facility	32/D7, 34/B4	90,127	90,127
Due to AM Realty	3 South Wig Hill Road, Chester, CT 06412	X			Loan to/from Facility	34/B4	212,586	212,586
ValueRx	54 Tuttle Place, Middletown, CT	X			Pharmacy Expenses	20/5a2	145,778	Disallowed
ValueRx	54 Tuttle Place, Middletown, CT	X			House Drugs	20/5b	24,889	

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 9/30/2019	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.	Report for Year Ended			Page	of
Aaron Manor Nursing & Rehabilitation Center		2168-C	9/30/2019			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					
Wells Fargo	<input type="radio"/>	<input checked="" type="radio"/>	Copiers				4,502
LEAF	<input type="radio"/>	<input checked="" type="radio"/>	Copiers				1,214
BBI Technologies	<input type="radio"/>	<input checked="" type="radio"/>	Copiers				3,596
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
						Total ***	9,312

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes No

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

General Information and Questionnaire
Accounting Basis

Name of Facility Aaron Manor Nursing & Rehabilita	License No. 2168-C	Report for Year Ended 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Tax Return, year end review	\$ 12,000
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 12,000

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

- Yes No 15, 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Kainen, Escalera & McHale 2 Joe D'Agostino 3 Carmody Torrance 4 Murtha Cullina 5 Jackson Lewis/Seiger Gfeller/Am Express/American Arb	Telephone Number Various
---	---

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

1	
2	
3	
4	
5	Various

Services Provided by This Firm (*describe fully*)

1 General Consultation	\$ 525
2 Various Matters - Disallowed	\$ 5,051
3 Partners Pharmacy - Disallowed	\$ 435
4 General Consultation	\$ 440
5 General Consultation/Collections (Disallowed)/ERISA Documents/Arbitration Fee (Disallowed)	\$ 299
	Charge for Services Provided
	\$ 6,750

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

- Yes No 15, 1e

Schedule of Resident Statistics

Name of Facility Aaron Manor Nursing & Rehabilitation Center			License No. 2168-C		Report for Year Ended 9/30/2019				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	Residential Care Home	Total	CCNH	RHNS	Residential Care Home
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	60	60			60	60			60	60		
B. On last day of THIS report period	60	60			60	60			60	60		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	56	56			56	56			53	53		
B. As of midnight of THIS report period	53	53			53	53			53	53		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,365	2,365			1,875	1,875			490	490		
B. Medicaid (Conn.)	10,918	10,918			8,045	8,045			2,873	2,873		
C. Medicaid (other states)												
D. Private Pay	4,543	4,543			3,230	3,230			1,313	1,313		
E. State SSI for RCH												
F. Other (Specify)	2,374	2,374			1,960	1,960			414	414		
G. Total Care Days During Period (3A thru F)	20,200	20,200			15,110	15,110			5,090	5,090		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	50	50			50	50						
B. Other Bed Reserve Days	10	10							10	10		
5. Total Resident Days (3G + 4A + 4B)	20,260	20,260			15,160	15,160			5,100	5,100		

Schedule of Resident Statistics (Cont'd)

Name of Facility Aaron Manor Nursing & Rehabilitation Center	License No. 2168-C	Report for Year Ended 9/30/2019	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	Residential Care Home
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	Residential Care Home	R.C.H.	ICF-MR
No. of Residents	5	36		12				
Per Diem Rate								
a. One bed rm.	Various			438 - 446				
b. Two bed rms.		229.39		404 - 412				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	Residential Care Home
A. Medicare - Part B	2,687	2,687		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	11,731	11,731		
D. Total Physical Therapy Treatments	14,418	14,418		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	Residential Care Home
A. Medicare - Part B	106	106		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	769	769		
D. Total Speech Therapy Treatments	875	875		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	Residential Care Home
A. Medicare - Part B	2,364	2,364		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	11,506	11,506		
D. Total Occupational Therapy Treatments	13,870	13,870		

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Aaron Manor Nursing & Rehabilitation Center	2168-C	9/30/2019	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
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	89,820	2,202				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	193,939	9,980				
5. Dietary Service						
a. Head Dietitian	30,994	751				
b. Food Service Supervisor	46,061	2,247				
c. Dietary Workers	218,416	15,240				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	116,224	8,239				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	63,586	1,876				
b. Other Maintenance Workers	32,098	2,061				
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	91,804	2,164				
b. RN						
1. Direct Care	503,638	16,471				
2. Administrative**	246,841	5,929				
c. LPN						
1. Direct Care	437,651	15,007				
2. Administrative**						
d. Aides and Attendants	785,331	45,344				
e. Physical Therapists	213,883	5,856				
f. Speech Therapists	33,134	550				
g. Occupational Therapists	171,058	4,279				
h. Recreation Workers	75,827	3,559				
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	155,420	4,781				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	108,348	2,302				
<i>A-13. Total Salary Expenditures</i>	3,614,076	148,836				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Rehab Manager	\$ 105,520	2,113				
Medical Records	\$ 2,829	189				
Total	\$ 108,348	2,302	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Therapy Management Consultant	\$ 47,859					
Managed Care Consulting	\$ 536	3				
MDS Consulting	\$ 2,980	11				
Total	\$ 51,374	14	\$ -	-	\$ -	-

**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	9/30/2019				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Residential Care Home							
Section I - Operators/Owners										
Dr. Robert Sbriglio, MD								Lord Chamberlain, 7003 Main St., Stratford, CT 06614	2,081	130,000
Martin Sbriglio, RN, NHA								Ryders Health Management, 88 Ryders Landing, Suite 208, Stratford, CT 06614	2,284	130,000
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).										
Margaret Sbriglio, LPN, NHA								Ryders Health Management, 88 Ryders Lane, Suite 208, Stratford, CT 06614	1,040	26,000

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Aaron Manor Nursing & Rehabilitation Center				2168-C	9/30/2019			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Residential Care Home							
Section III - Administrators***										
Deborah Bradley	89,820			Non Discriminatory		2,202	A2			
Section IV - Assistant Administrators										

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

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

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

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Aaron Manor Nursing & Rehabilitation Center	2168-C	9/30/2019	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	615	12				
2. Dentist	6,270					
3. Pharmacist	1,898					
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	233					
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	55,232					
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	600	6				
9. Speech Therapist						
a. Resident Care	1,035					
b. Other						
10. Occupational Therapist						
a. Resident Care	4,555					
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	641					
2. Administrative***						
b. LPN						
1. Direct Care	2,896					
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	51,374	14				
B-13 Total Fees Paid in Lieu of Salaries	125,348	32				

* 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 9/30/2019	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Healthdrive Medical and Dental Practices, 25 Needham Street, Newton, MA 02461	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
Dr. Andrea Schaffner, 176 Westbrook Road, Essex, CT 06426	Medical Director, Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>			
Peter Dixon MD, 192 Westbrook Road, Essex, CT 06426	Medical Director, Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>			
ValueRx	Pharmacy Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Patricia Halvodson, 287 Judd Ave, Mystic, CT 06355	Dietician	<input type="radio"/>	<input checked="" type="radio"/>			
Timothy Tobin MD, 3 Turnstone Road, Essex, CT 06426	Medical Director, Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>			
HealthPro, 307 International Circle, Suite 100, Hunt Valley, MD 21030	Therapy Management, PT, ST, OT	<input type="radio"/>	<input checked="" type="radio"/>			
The Nurse Network	Nurse Pool - RN, LPN	<input type="radio"/>	<input checked="" type="radio"/>			
Rebecca Isclin	Dietician	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

* 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	9/30/2019	15	37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 151,480	151,480		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 310,959	310,959		
5. Health Insurance	\$ 250,612	250,612		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 8,018	8,018		
8. Uniform Allowance	\$ 11,522	11,522		
9. Other (<i>Specify</i>) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 72,665	72,665		
d. Accounting and Auditing	\$ 12,000	12,000		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 6,750	6,750		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 12,369	12,369		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 17,128	17,128		
2. Cellular Phones	\$ 3,693	3,693		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 333,356	333,356		
Subtotal	\$ 1,190,550	1,190,550		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Residential Care Home
Total	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	Residential Care Home
Total	\$ -	\$ -	\$ -

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	9/30/2019		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
<i>Subtotals Brought Forward:</i>	1,190,550	1,190,550			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 10,204	10,204			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 4,594	4,594			
5. Education Expenses Related to Seminars and Conventions	\$ 7,936	7,936			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 56	56			
7. Other (<i>Specify</i>) See Attached Schedule	\$ 2,330	2,330			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 13,699	13,699			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 20,580	20,580			
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	\$ 3,711	3,711			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 4,391	4,391			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 545	545			
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$ 771	771			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 59,740	59,740			
12. Administrative Management Services**	\$ 202,233	202,233			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 19,200	19,200			
<i>C-14 Total Administrative & General Expenditures</i>	\$ 1,549,181	1,549,181			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	Residential Care Home
Meals & Entertainment	\$ 2,330		
Total Other Travel and Entertainment	\$ 2,330	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
Adv & Pub Rel Donations	\$ 20,580		
Total Other Advertising	\$ 20,580	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
CAHCF	\$ 4,328		
American Express	\$ 63		
Total Dues	\$ 4,391	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
Donations	\$ 771		
Total Contributions	\$ 771	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
Fees & License	\$ 3,571		
Physician Care Employees	\$ 9,110		
Bank Charges	\$ 5,089		
Bank Charges - Lease	\$ 479		
Unemployment Tax Management	\$ 951		
Total Other Administrative and General	\$ 19,200	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Aaron Manor Nursing & Rehabilitation C	License No. 2168-C	Report for Year Ended 9/30/2019	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Ryders Health Management, 88 Ryders Lane, Suite 208, Stratford, CT 06614	202,233	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	9/30/2019		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$	127,708	127,708			
2. Non-Food Supplies	\$	21,409	21,409			
3. Other (<i>Specify</i>) _____	\$					
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$				
c. Other (<i>Specify</i>) _____		\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$	149,118	149,118		
2E. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home	
F. Resident Meals:	Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No						
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 meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
K. Is any revenue collected 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)						
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Aaron Manor Nursing & Rehabilitation Center		2168-C	9/30/2019		19	37
Item		Total	CCNH	RHNS	Residential Care Home	
3. Laundry						
a. In-House Processing*	Lbs.					
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$					
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.					
	Amt. \$					
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.					
	Amt. \$					
4. Repair and/or purchase of linens.***	Lbs.					
	Amt. \$	398	398			
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	58,162	58,162			
c. Other (<i>Specify</i>) Laundry Supplies	\$	139	139			
3D. Total Laundry Expenditures (3a + b + c)	\$	58,699	58,699			
3E. Laundry Questionnaire						
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.			
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.			
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)					
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.			
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.			
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)					

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Aaron Manor Nursing & Rehabilitation Center		2168-C	9/30/2019		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. \$	22,771	22,771		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	22,771	22,771		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	145,778	145,778		
b.	Medicine Cabinet Drugs	\$	24,889	24,889		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	12,586	12,586		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	7,709	7,709		
f.	X-rays and Related Radiological Procedures***	\$	6,913	6,913		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	21,327	21,327		
i.	Recreation	\$	13,698	13,698		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	175,020	175,020		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	407,919	407,919		

* 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	\$ 20,424		
Medical Supplies	\$ 109,800		
Medical Supplements	\$ 16,059		
Medical Waste	\$ 111		
Medical Equipment	\$ 1,259		
Medical Equipment - Rental	\$ 8,173		
PT Supplies	\$ 19,193		
Total Other Resident Care	\$ 175,020	\$ -	\$ -

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

Name of Facility Aaron Manor Nursing & Rehabilitation Center			License No. 2168-C		Report for Year Ended 9/30/2019			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Residential Care Home	Pg	Line
ADP	1 ADP Plaza, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	10,916			16	m11
Point Click Care	PO Box 674802, Detroit, MI 48267-4802	<input type="radio"/>	<input checked="" type="radio"/>		Software Service	16,385			16	m11
All Waste	PO Box 2472, Hartford, CT 06146	<input type="radio"/>	<input checked="" type="radio"/>		Garbage Removal	13,291			22	6a
Unitex		<input type="radio"/>	<input checked="" type="radio"/>		Purchased Service - Laundry	49,928			19	3b
HealthPro		<input type="radio"/>	<input checked="" type="radio"/>		Therapy Management	47,859			13	B12
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Aaron Manor Nursing & Rehabilitation Center	2168-C	9/30/2019			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 138,566	138,566				
b. Heat	\$ 32,411	20,063	12,348			
c. Light & Power	\$ 101,030	96,736	4,294			
d. Water	\$ 296	296				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 9,312	9,312				
f. Other (<i>itemize</i>)	\$					
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 281,614	264,972	16,642			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 128,302	111,922	16,380			
c. Non-Movable Equipment	\$ 28,899	28,899				
d. Movable Equipment	\$ 16,283	16,283				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 173,484	157,103	16,380			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
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	\$ 61,430	61,430				
c. Personal property taxes	\$ 6,835	6,835				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 341,348	324,968	16,380			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	Residential Care Home
Total Other Repairs and Maintenance	\$ -	\$ -	\$ -

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/27/2018	Paving	\$ 1,455		
12/12/2018	Flooring Project	\$ 23,248		
12/20/2018	Paving	\$ 3,703		
1/1/2019	Sprinklers	\$ 1,558		
1/29/2019	Sprinklers	\$ 1,462		
10/1/2018	Sprinklers	\$ 1,474		
6/9/2019	Sprinklers	\$ 3,731		
6/9/2019	Sprinklers	\$ 5,296		
Total additions for Building Improvement		\$ 41,927		\$ - *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Movable Equipmen		\$ -		\$ - *
Deletions:				
12/5/2018	Chair Lift	\$ 3,904		
4/2/2019	Parallel Bars	\$ 1,830		
3/29/2019	Phone System	\$ 8,418		
12/19/2018	Joerns	\$ 656		
9/30/2019	Phone System	\$ 40,780		
11/12/2018	Heat Exchanger	\$ 6,259		
2/28/2019	WiFi Thermostat	\$ 1,276		
3/13/2019	Builders Hardware	\$ 900		
7/25/2019	Freezer	\$ 5,337		
Total deletions for Movable Equipmen		\$ 69,360		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Aaron Manor Nursing & Rehabilitation Center			2168-C		9/30/2019			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							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Aaron Manor Nursing & Rehabilitation	License No. 2168-C	Report for Year Ended 9/30/2019	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased		04/01/51			
2. Date Structure Completed		1971 (SNF) 1951 (RCH)			
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		60 (SNF), 18 (RCH)			
6. Square Footage		37,223			
7. Acquisition Cost					
a. Land		13,428			
b. Building		219,066			
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Aaron Manor Nursing & Rehabilitatio		2168-C	9/30/2019			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. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation	2168-C	9/30/2019	27	37
Item	Total	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward:				
12. C. Movable Equipment				
1. Automotive Equipment	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
2. Other (Specify)	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
B. Item	Rate	Amount		
Lender				
Address of Lender				
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)	\$			
12. D. Other Interest Expense (Specify) Interest Expense	\$	16,088	16,088	
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$	16,088	16,088	
14. Insurance				
a. Insurance on Property (buildings only)	\$	7,296	7,296	
b. Insurance on Automobiles	\$			
c. Insurance other than Property (as specified above)				
1. Umbrella (Blanket Coverage)	\$	37,447	37,447	
2. Fire and Extended Coverage	\$			
3. Other (Specify)	\$			
14d. Total Insurance Expenditures (14a + b + c)	\$	44,743	44,743	
15. Total All Expenditures (A-13 thru C-14)	\$	6,610,905	6,577,882	33,023

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation Center				2168-C	9/30/2019	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 171,058	171,058		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 4,555	4,555		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 72,665	72,665		
10.			Accounting	\$			
10a.			Legal	\$ 5,605	5,605		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	16	Automobile Expense (e.g. personal use)	\$ 56	56		
18.	16	m3	Unallowable Advertising *	\$ 20,580	20,580		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 771	771		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 2,330	2,330		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 277,620	277,620		

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
16	17	Meals & Entertainment	\$ 2,330		
Total Other A&G Adjustments			\$ 2,330	\$ -	\$ -

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	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 277,620	277,620		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 145,778	145,778		
28.	20	5d	Ambulance/Limousine	\$ 12,586	12,586		
29.	20	5f	X-rays, etc	\$ 6,913	6,913		
30.	20	5h	Laboratory	\$ 21,327	21,327		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 7,709	7,709		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 471,933	471,933		

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

Schedule of Other Ancillary Costs

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

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home

Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other Adjustments			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Aaron Manor Nursing & Rehabilitation	C 2168-C	9/30/2019			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 4,036,301	4,036,301				
b. Medicaid Room and Board Contractual Allowance **	\$ (1,692,949)	(1,692,949)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,113,104	1,113,104				
b. Medicare Room and Board Contractual Allowance **	\$ 200,699	200,699				
4. a. Private-Pay Residents and Other	\$ 3,010,375	3,010,375				
b. Private-Pay Room and Board Contractual Allowance **	\$ (448,049)	(448,049)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 140,395	140,395				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (140,395)	(140,395)				
c. Prescription Drugs - Non-Medicare	\$ 22,189	22,189				
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	\$ 217,544	217,544				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (217,544)	(217,544)				
c. Physical Therapy - Non-Medicare	\$ 407,100	407,100				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 44,018	44,018				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (44,018)	(44,018)				
c. Speech Therapy - Non-Medicare	\$ 37,543	37,543				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 234,992	234,992				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (234,992)	(234,992)				
c. Occupational Therapy - Non-Medicare	\$ 209,450	209,450				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 0	0				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 2,302	2,302				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 6,898,066	6,898,066				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 302	302				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 849	849				
V. Total Other Revenue (1 thru 8)	\$ 1,152	1,152				
VI. Total All Revenue (III +V)	\$ 6,899,217	6,899,217				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
	Oxygen	\$ 2,411		
	X Ray	\$ 6,703		
	Lab	\$ 18,580		
	Contractuals	\$ (27,694)		
Total Other Resident Revenue - Medicare		\$ 0	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
	Oxygen - Mananged Care	\$ 7		
	X-Ray - Managed Care	\$ 420		
	Lab - Managed Care	\$ 1,875		
Total Other Resident Revenue		\$ 2,302	\$ -	\$ -

Interest Income

		Account			
Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
	Interest Income		\$ 302		
Total Interest Income			\$ 302	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
	Misc Income	\$ 849		
Total Other Revenue		\$ 849	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation	2168-C	9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(39,936)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	675,509
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	45,368
a. Prepaid Corporate Taxes	36,252			
b. Prepaid Expenses	5,275			
c. Prepaid Insurance	3,840			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	680,941
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	125,458	\$	2,432
	Accum. Depreciation	123,026		Net
3. Buildings	*Historical Cost	3,440,251	\$	1,493,738
	Accum. Depreciation	1,946,513		Net
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
5. Non-Movable Equipment	*Historical Cost	481,821	\$	81,921
	Accum. Depreciation	399,900		Net
6. Movable Equipment	*Historical Cost	634,078	\$	55,332
	Accum. Depreciation	578,747		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>)			\$	405,924
Work in Progress	405,924			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	2,072,621

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation	2168-C	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$	2,753,562
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
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>)			\$	950,744
Due from Related Parties		950,744		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	950,744
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,704,306

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

Annual Report of Long-Term Care Facility

G. Balance Sheet (cont'd)

Name of Facility Aaron Manor Nursing & Rehabilitation Center		License No. 2168-C	Report for Year Ended 9/30/2019	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	553,931
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	100,029
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>)				\$	259,440
Aflac		11,938	Accrued PTO	79,954	
Patient Fund		20,294	Corporate Taxes Payable	33,735	
Accrued Expenses		21,955			
Accrued User Fee		91,563	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	913,399

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Aaron Manor Nursing & Rehabilitation Cent		License No. 2168-C	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount	
Total Brought Forward:				913,399	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 738,441	
Phone System Lease		32,168			
Due to/from Officers		493,687			
Due to AM Realty		212,586			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 738,441	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,651,840	

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Aaron Manor Nursing & Rehabilitation	2168-C	9/30/2019	35	37	
Account			Amount		
A. Reserves					
1. Reserve for value of leased land			\$		
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$		
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$		
4. Reserve for leasehold real properties on which fair rental value is based			\$		
5. Reserve for funds set aside as donor restricted			\$		
6. Total Reserves			\$		
B. Net Worth					
1. Owner's Capital			\$		
2. Capital Stock			\$	1,000	
3. Paid-in Surplus			\$		
4. Treasury Stock			\$		
5. Cumulated Earnings			\$	1,763,154	
6. Gain or Loss for Period	10/1/2018	thru	9/30/2019	\$	288,312
7. Total Net Worth			\$	2,052,466	
C. Total Reserves and Net Worth			\$	2,052,466	
D. Total Liabilities, Reserves, and Net Worth			\$	3,704,306	

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation Center	2168-C	9/30/2019	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	
D. Net Income or Deficit			\$	
E. Balance			\$	
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>				
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	
			09/30/19	

I. Preparer's/Reviewer's Certification

Name of Facility Aaron Manor Nursing & Rehabilitation	License No. 2168-C	Report for Year Ended 9/30/2019	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		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Elizabeth Maglio				
Address			Phone Number	
88 Ryders Lane, Stratford, CT 06614				
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Elizabeth Maglio			860-381-1327	
Contact Email Address				
emaglio@rydershealth.com				