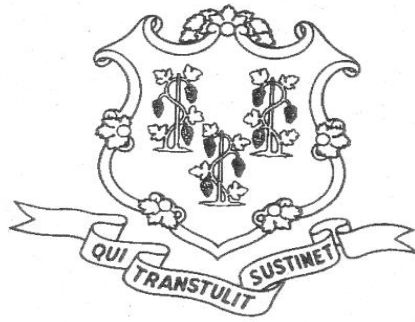


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

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 Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2168-C	(Specify)	(Specify)	Medicare Provider 07-5410
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Medicaid Provider Numbers:	CCNH / RHNS 21684	(Specify)	(Specify)
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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation Center	2168-C	9/30/2023	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, 2022 and ending September 30, 2023, 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) Kerri Roche			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 10/1/2022	To 9/30/2023
Address of Facility 3 South Wig Hill Road, Chester, CT 06412				
Report Prepared By Ryders Health Management		Phone Number 203-381-1327	Date 1/16/2024	
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-381-1327		Report for Year Ended 9/30/2023	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 / RHNS 2168-C	(Specify)	(Specify)	Medicare Provider No. 07-5410
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input checked="" type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input 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 Kerri Roche		Nursing Home Administrator's License No.:	2019	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire Corporate Owners

Name of Facility Aaron Manor Nursing & Rehabilitation Cent	License No. 2168-C	Report for Year Ended 9/30/2023	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		48	
Mr. Martin Sbriglio, RN, NHA	3 South Wig Hill Road, Chester, CT 06412		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	9/30/2023	3B	37

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

Owner(s) of Facility

N/A

[The remainder of the form consists of multiple empty rows for providing information.]

General Information and Questionnaire Related Parties*

Name of Facility Aaron Manor Nursing & Rehabilitation Center	License No. 2168-C	Report for Year Ended 9/30/2023	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.

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 9/30/2023	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
Other Lines of Business

Name of Facility Aaron Manor Nursing & Rehabilitati	License No. 2168-C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		37,223		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		Yes		
<i>If yes, please complete the following:</i>				
800	Square footage of therapy space.			
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
	Square footage of kitchen			
	Number of meals served per week			
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
	<i>If yes, please state where costs are reported.</i>			
No	Are drivers for the program included in the facility's payroll?			
	<i>If yes, please complete the following:</i>			
	Amount Reported			
	Annual Report page and line			
	Please state the salary amounts of specific cooks and/or dietary aides			
	Please state where the cooks and/or dietary aides are reported in the Annual Report			
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
	Square footage of apartments			
	Square footage of independent living			
	Square footage of assisted living			
	Please identify the services provided:			

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility Aaron Manor Nursing	License No. 2168-C	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

Schedule of Resident Statistics

Name of Facility Aaron Manor Nursing & Rehabilitation Center			License No. 2168-C		Report for Year Ended 9/30/2023				Page 8	of 37		
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	60	60			60	60						
B. On last day of THIS report period	60	60							60	60		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	56	56			56	56						
B. As of midnight of THIS report period	58	58							58	58		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,365	2,365			1,878	1,878			487	487		
B. Medicaid (Conn.)	10,027	10,027			7,370	7,370			2,657	2,657		
C. Medicaid (other states)												
D. Private Pay	4,312	4,312			3,015	3,015			1,297	1,297		
E. State SSI for RCH												
F. Other (Specify) Managed Care	3,316	3,316			2,475	2,475			841	841		
G. Total Care Days During Period (3A thru F)	20,020	20,020			14,738	14,738			5,282	5,282		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	252	252			227	227			25	25		
B. Other Bed Reserve Days	94	94			71	71			23	23		
5. Total Resident Days (3G + 4A + 4B)	20,366	20,366			15,036	15,036			5,330	5,330		

Schedule of Resident Statistics (Cont'd)

Name of Facility Aaron Manor Nursing & Rehabilitation Center	License No. 2168-C	Report for Year Ended 9/30/2023	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	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH / RHNS	(Specify)	(Specify)	

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

Change in Resident Days	CCNH / RHNS	(Specify)	(Specify)
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	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR
No. of Residents	3	30		25				
Per Diem Rate								
a. One bed rm.	Various	\$285.65		\$466/\$474				
b. Two bed rms.				\$431/\$439				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	1,556	1,556			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	10,126	9,819		307	
D. Total Physical Therapy Treatments	11,682	11,375		307	
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B	333	333			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	690	690			
D. Total Speech Therapy Treatments	1,023	1,023			
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B	1,552	1,552			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	10,892	10,799		93	
D. Total Occupational Therapy Treatments	12,351	12,351			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 3/2023

Report of Expenditures - Salaries & Wages

Name of Facility Aaron Manor Nursing & Rehabilitation Center	License No. 2168-C	Report for Year Ended 9/30/2023	Page 10	of 37
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Are time records maintained by all individuals receiving compensation? Yes No

Item	Total Cost and Hours									
	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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)	127,592		2,514							
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)										
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	211,718		8,328							
5. Dietary Service										
a. Head Dietitian	33,839		592							
b. Food Service Supervisor	83,292		2,503							
c. Dietary Workers	279,801		15,194							
6. Housekeeping Service										
a. Head Housekeeper										
b. Other Housekeeping Workers	138,960		8,688							
7. Repairs & Maintenance Services										
a. Engineer or Chief of Maintenance	73,721		2,083							
b. Other Maintenance Workers	37,595		2,149							
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	115,824		2,105							
b. RN										
1. Direct Care	1,014,727		20,645							
2. Administrative**										
c. LPN										
1. Direct Care	455,906		12,495							
2. Administrative**										
d. Aides and Attendants	851,434		37,809							
e. Physical Therapists	319,326		8,266							
f. Speech Therapists	37,486		667							
g. Occupational Therapists	122,021	(122,021)	2,711		(2,711)					
h. Recreation Workers	87,700		3,884							
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	133,760		3,290							
n. Marketing										
o. Other (Specify) See Attached Schedule										
A-13. Total Salary Expenditures	4,124,702	(122,021)	133,920		(2,711)					

* 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 in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
Total	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
Total	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-

**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	9/30/2023			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
Section I - Operators/Owners										
Dr. Robert Sbriglio, MD								Lord Chamberlain, 7003 Main St., Stratford, CT 06614	2,143	131,278
Mr. Martin Sbriglio, RN, NHA								Ryders Health Management, 88 Ryders Lane, Stratford, CT 06614	3,657	254,808
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

**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		9/30/2023			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
Section III - Administrators***										
Kerri Roche -10/01/2022-09/30/2023	103,963			Non Discriminatory	Administrative	1,994	A2			
Deborah Bradley	23,629			Non Discriminatory	Administrative	520	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.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended						Page	of
Aaron Manor Nursing & Rehabilitation Center	2168-C	9/30/2023						13	37
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian									
2. Dentist	2,760		32						
3. Pharmacist	2,290		46						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care									
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	32,500		214						
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	200		2						
9. Speech Therapist									
a. Resident Care	800								
b. Other									
10. Occupational Therapist									
a. Resident Care									
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	237,804		1,847						
2. Administrative***									
b. LPN									
1. Direct Care	206,822		2,482						
2. Administrative***									
c. Aides	371,933		8,042						
d. Other									
12. Other (Specify)									
See Attached Schedule									
B-13 Total Fees Paid in Lieu of Salaries	855,110		12,665						

* 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 in the Adjustment column.

*** 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 9/30/2023		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship			
		Yes	No				
LTC Management	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>				
MassTex Imaging	ST	<input type="radio"/>	<input checked="" type="radio"/>				
ValueRx	Pharmacy Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership			
Peter Dixo MD, 192 Westbrook Road, Essex, CT 06426	Medical Director, Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>				
Timothy Tobin MD, 2 Turnstone Road, Essex, CT 06426	Medical Director, Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>				
Yeboah, Benjamin MD, 47 Waterbury Road, Suite 155, Prospect, CT 06712	Medical Director, Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>				
MAS Medical Staffing Corp	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>				
All American Healthcare Services, Inc	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>				
AAA Nursing Care	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>				
SambaCare	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>				
Headcount Management Inc	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>				
Norton & Associates	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>				
Amidon Nursing Staffing	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>				
Mindseeker Professional Services	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>				
Delta-T Group	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>				
Pro MedStaff	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>				
Professional Nursing Services	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>				
Genie Healthcare	Nurse Pool	<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	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 111,893	111,893						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$							
4. Social Security (F.I.C.A.)	\$ 340,084	340,084						
5. Health Insurance	\$ 254,890	254,890						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 92,332	92,332						
8. Uniform Allowance	\$ 11,235	11,235						
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*	\$	86,135	(86,135)					
d. Accounting and Auditing	\$ 10,249	10,249						
e. Legal (<i>Services should be fully described on Page 15b</i>)	\$ 20,808	25,910	(5,103)					
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$							
g. Office Supplies	\$ 8,851	8,851						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 19,880	19,880						
2. Cellular Phones	\$ 3,263	3,263						
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$							
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 20,324	20,324						
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	\$ 320,261	320,261						
Subtotal	\$ 1,214,069	1,305,306	(91,238)					

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire

Accounting Basis

Name of Facility Aaron Manor Nursing & Rehabilita	License No. 2168-C	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 CJLC Consulting, LLC	225 Pitkin St., East Hartford, CT 06108
2 Marcum, LLP	555 Long Warf Dr., New Haven, CT 06511
3	
4	

Services Provided by This Firm (describe fully)

1 Tax Return, year end financial review, consulting	\$ 8,437
2 Consulting	\$ 1,813
3	\$
4	\$
	Charge for Services Provided
	\$ 10,249

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

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 See Attached	
2	
3	
4	
5	

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

1

2

3

4

5

Services Provided by This Firm (describe fully)

1	\$
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$

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

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	9/30/2023					16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:	1,214,069	1,305,306	(91,238)					
l. Travel and Entertainment								
1. Resident Travel and Entertainment \$								
2. Holiday Parties for Staff \$	4,350	4,350						
3. Gifts to Staff and Residents \$								
4. Employee Travel \$	2,279	2,279						
5. Education Expenses Related to Seminars and Conventions \$	7,668	7,668						
6. Automobile Expense (<i>not purchase or depreciation</i>) \$								
7. Other (<i>Specify</i>) \$		1,687	(1,687)					
See Attached Schedule								
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (<i>all such expenses</i>) \$	15,965	15,965						
2. Advertising Telephone Directory (<i>all such expenses</i>)*** \$								
3. Advertising Other (<i>Specify</i>)*** \$		7,083	(7,083)					
See Attached Schedule								
4. Fund-Raising*** \$								
5. Medical Records \$								
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)*** \$								
7. Postage \$	3,153	3,153						
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) \$	5,057	5,057						
See Attached Schedule								
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** \$		545	(545)					
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>) \$	99,271	99,271						
12. Administrative Management Services** \$	267,385	267,385						
13. Other (<i>Specify</i>) \$	28,075	28,075						
See Attached Schedule								
C-14 Total Administrative & General Expenditures	\$ 1,647,272	1,747,824	(100,553)					

* 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Meals & Entertainment	\$ 1,687	\$ (1,687)				
Total Other Travel and Entertainment	\$ 1,687	\$ (1,687)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Adv & Pub Relations Donations	\$ 7,083	\$ (7,083)				
Total Other Advertising	\$ 7,083	\$ (7,083)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
CAHCF	\$ 5,057					
Total Dues	\$ 5,057	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Total Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Bank Charges	\$ 10,181					
Bank Charges - Lease	\$ 120					
Donations	\$ 200					
Physician Care Employees	\$ 15,417					
Unemployment Tax Management	\$ 1,058					
AR Consulting - Bookkeeping Services, Not Collections	\$ 339					
American Express Renewal	\$ 50					
Food License	\$ 280					
Zoom Renewal	\$ 430					
Total Other Administrative and General	\$ 28,075	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Aaron Manor Nursing & Rehabilitation C	License No. 2168-C	Report for Year Ended 9/30/2023	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, Stratford, CT 06614	267,385	Financials and Managerial Support	Page 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	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 160,786	160,786						
2. Non-Food Supplies	\$ 25,475	25,475						
3. Other (Specify) _____	\$							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$							
c. Other (Specify) _____	\$							
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 186,261	186,261						
2E. Dietary Questionnaire		Total	CCNH / RHNS		(Specify)	(Specify)		
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 Aaron Manor Nursing & Rehabilitation Center		License No. 2168-C	Report for Year Ended 9/30/2023				Page 19	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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. \$	82	82				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	61,752	61,752				
c. Other (Specify) Laundry Supplies		\$	100	100				
3D. Total Laundry Expenditures (3a + b + c)		\$	61,934	61,934				
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	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping							
	a. In-House Care	Sq. Ft. Serviced by Personnel						
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	26,438	26,438				
	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)	\$	26,438	26,438				
5.	Resident Care (Supplies)**							
	a. Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from ValueRx	\$	188,296	(188,296)				
	b. Medicine Cabinet Drugs	\$	31,323	31,323				
	c. Medical and Therapeutic Supplies	\$						
	d. Ambulance/Limousine***	\$	4,397	(4,397)				
	e. Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$	13,468	(13,468)				
	f. X-rays and Related Radiological Procedures***	\$	8,952	(8,952)				
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
	h. Laboratory***	\$	34,065	(34,065)				
	i. Recreation	\$	10,807	10,807				
	j. Direct Management Services*	\$						
	k. Indirect Management Services*	\$						
	l. Cable TV	\$						
	m. Other (Specify)**** See Attached Schedule	\$	116,515	126,522	(10,007)			
	n. Physical Therapy Expense	\$		15,757	(15,757)			
	o. Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$	158,645	433,587	(274,942)			

* 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 in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Medical Supplies	\$ 101,678					
Medical Supplements	\$ 7,495					
Medical Waste	\$ 165					
Medical Equipment	\$ 1,810					
Medical Equipment - Rental	\$ 10,007	\$ (10,007)				
Physician Care - Patients	\$ 5,367					
Total Other Resident Care	\$ 126,522	\$ (10,007)	\$ -	\$ -	\$ -	\$ -

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 9/30/2023				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	(Specify)	(Specify)	Pg	Line
Unitex	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Services	50,701			19	3b
Med-Apparel Services	Parkway South, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Services	11,051			19	3b
All Waste	PO Box 4272, Hartford, CT 06146	<input type="radio"/>	<input checked="" type="radio"/>		Rubbish Removal	15,931			22	6a
In Full Bloom	51 Old Chester Road, Haddam, CT 06438	<input type="radio"/>	<input checked="" type="radio"/>		Lawn Services	15,628			22	6a
Point Click Care	PO Box 8500, Philadelphia, PA 19178	<input type="radio"/>	<input checked="" type="radio"/>		Computer Software Support Services	30,018			16	m11
ADP	1 ADP Plaza, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing Services	15,595			16	m11
		<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	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 139,045	139,045						
b. Heat	\$ 42,928	42,928						
c. Light & Power	\$ 128,445	128,445						
d. Water	\$							
e. Equipment Lease (<i>Provide detail on page 22b</i>)	\$ 8,867	8,867						
f. Other (<i>itemize</i>)	\$							
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 319,285	319,285						
7. Depreciation (<i>complete schedule page 23*</i>)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$ 110,400	110,400						
c. Non-Movable Equipment	\$ 9,684	9,684						
d. Movable Equipment	\$ 20,520	20,520						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 140,604	140,604						
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	\$ 66,437	66,437						
c. Personal property taxes	\$ 7,255	7,255						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 313,896	313,896						

* 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	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Total Other Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Aaron Manor Nursing & Rehabilitation Center			License No. 2168-C		Report for Year Ended 9/30/2023		Page 22b	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
LEAF	<input type="radio"/>	<input checked="" type="radio"/>	Copier			4,765	4,765	
BBI Technologies	<input type="radio"/>	<input checked="" type="radio"/>	Copier			4,102	4,102	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							Total ***	8,867

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.

Depreciation Schedule

Name of Facility Aaron Manor Nursing & Rehabilitation Center			License No. 2168-C		Report for Year Ended 9/30/2023			Page 23	of 37			
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements												
1. Acquired prior to this report period			127,479		127,479	127,479	Various	Various				
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period			3,466,409		3,466,409	2,319,107	Various	Various				
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)			8,200		8,200		Various	Various	273			
B-4. Subtotal										273		
C. Non-Movable Equipment												
1. Acquired prior to this report period			565,167		565,167	463,017	Various	Various				
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)			60,351		60,351		Various	Various	3,419			
C-4. Subtotal										3,419		
		Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year							
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a. 2009 Ford Pickup			x			33,275	33,275	33,275				
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period						679,656	679,656	609,753	Various	Various		
b. Disposals (attach schedule)												
Acquired during this report period (attach schedule):												
c. Administrative												
d. Standard Resident						4,147	4,147		Various	Various	415	
e. Specialized Resident												
Total Acquired during this report period						4,147	4,147				415	
D-3. Subtotal												415
E. Total Depreciation												4,107

Total deletions for Non-Movable Equipment		\$ -		\$ -

ges 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	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
2/28/2023	Computer	Standard Resident	\$ 1,328	3	\$ 258
7/31/2023	Computer	Standard Resident	\$ 1,041	3	\$ 58
7/31/2023	Software Modern Email Security	Standard Resident	\$ 1,777	3	\$ 99
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 4,147		\$ 415 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*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 Aaron Manor Nursing & Rehabilitation Center			License No. 2168-C		Report for Year Ended 9/30/2023			Page 24	of 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 9/30/2023	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?*

Yes
 No

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

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

Description	Total
1. Date Land Purchased	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	219,006

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 & Rehabilitatid		2168-C	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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 & Rehabilita		2168-C		9/30/2023				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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				\$	2,550	2,550				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	2,550	2,550				
14. Insurance										
a. Insurance on Property (buildings only)				\$	16,136	16,136				
b. Insurance on Automobiles				\$						
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$	53,697	53,697				
2. Fire and Extended Coverage				\$						
3. Other (Specify)				\$						
14d. Total Insurance Expenditures (14a + b + c)				\$	69,833	69,833				
15. Total All Expenditures (A-13 thru C-14)				\$	7,641,194	8,141,420	(497,516)	(2,711)		

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Aaron Manor Nursing & Rehabilitation	C 2168-C	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 4,045,266	4,045,266			
b. Medicaid Room and Board Contractual Allowance **	\$ (1,320,698)	(1,320,698)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,313,798	1,313,798			
b. Medicare Room and Board Contractual Allowance **	\$ 382,908	382,908			
4. a. Private-Pay Residents and Other	\$ 3,151,069	3,151,069			
b. Private-Pay Room and Board Contractual Allowance **	\$ (477,123)	(477,123)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 170,204	170,204			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (170,204)	(170,204)			
c. Prescription Drugs - Non-Medicare	\$ 38,086	38,086			
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	\$ 159,878	159,878			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (159,878)	(159,878)			
c. Physical Therapy - Non-Medicare	\$ 264,123	264,123			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 33,637	33,637			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (33,637)	(33,637)			
c. Speech Therapy - Non-Medicare	\$ 53,020	53,020			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 189,407	189,407			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (189,407)	(189,407)			
c. Occupational Therapy - Non-Medicare	\$ 286,109	286,109			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 2,447	2,447			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 7,739,006	7,739,006			
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>)	\$ 27	27			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 96	96			
V. Total Other Revenue (1 thru 8)	\$ 123	123			
VI. Total All Revenue (III +V)	\$ 7,739,129	7,739,129			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
	Oxygen	\$ 1,830		
	X-Ray	\$ 8,290		
	Lab	\$ 25,163		
	Contractuals Allowances	\$ (35,283)		
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
	X-Ray Managed Care	\$ 597		
	Lab Managed Care	\$ 1,850		
Total Other Resident Revenue		\$ 2,447	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
	Interest Income		\$ 27		
Total Interest Income			\$ 27	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
	Misc Income	\$ 96		
Total Other Revenue		\$ 96	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation	2168-C	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	163,250
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,075,738
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	2,242
a. Prepaid Insurance	2,242			
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	(142,760)
Loans & Exchanges	(250,569)			
Refunds	3,575			
Due from Medicaid	104,234			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,098,470
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	127,479	\$	
	Accum. Depreciation	127,479	Net	
3. Buildings	*Historical Cost	3,474,609	\$	1,045,102
	Accum. Depreciation	2,429,507	Net	
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
5. Non-Movable Equipment	*Historical Cost	625,518	\$	152,818
	Accum. Depreciation	472,700	Net	
6. Movable Equipment	*Historical Cost	683,803	\$	53,530
	Accum. Depreciation	630,273	Net	
7. Motor Vehicles	*Historical Cost	33,275	\$	
	Accum. Depreciation	33,275	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	430,925
Work In Progress	430,925			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,682,375

* 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	
		Due from Bel-Air Manor	\$ 213,040
		Due from Cheshire House	\$ 93,077
		Due from Greentree Manor	\$ 241,472
		Due from Lord Chamberlain	\$ 311,752
		Due from Mystic Healthcare	\$ 149,467
		Due from Ryders Health Management	\$ 120,427
		Due from Lighthouse Home Care	\$ 155,174
		Due from Lighthouse Home Healthcare	\$ 253,105
Total Other Assets			\$ 1,537,513

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	
		Due to Chamberlain Manor	\$ 98,580
		Due to Douglas Manor	\$ 2,093
		Due to AM Realty	\$ 511,359
Total Other Current Liabilities (Itemize)			\$ 612,031

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation	2168-C	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	2,780,845
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>)			\$	1,537,513

See Schedule				
			1,537,513	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,537,513
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	4,318,358

* 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	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,115,957
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>)				\$	80,048
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>)				\$	746,235
Patient Fund		36,001			
Accrued Expenses		103,714			
Accrued User Fee		513,217			
Accrued PTO		93,303	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,942,239

* 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 9/30/2023		Page 34	of 37
Account				Amount	
Total Brought Forward:				1,942,239	
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>)				\$ 1,065,718	
Due from/to Officers		453,687			

See Schedule		612,031			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,065,718	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,007,958	

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	9/30/2023	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			\$	1,711,692
6. Gain or Loss for Period			\$	(402,291)
	10/1/2022	thru	9/30/2023	
7. Total Net Worth			\$	1,310,401
C. Total Reserves and Net Worth			\$	1,310,401
D. Total Liabilities, Reserves, and Net Worth			\$	4,318,358

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Aaron Manor Nursing & Rehabilitation C	2168-C	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	1,696,362
B. Total Revenue (From Statement of Revenue Page 30)			\$	7,739,129
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	8,141,420
D. Net Income or Deficit			\$	(402,291)
E. Balance			\$	1,294,071
F. Additions				
1. Additional Capital Contributed (itemize)				
2. Other (itemize)				
Out of period adjustment				16,330
F-3. Total Additions			\$	16,330
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			\$	1,310,401
				09/30/23

I. Preparer's/Reviewer's Certification

Name of Facility Aaron Manor Nursing & Rehabilitation	License No. 2168-C	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
Chronic and Convalescent Nursing <input checked="" type="checkbox"/> Home (CCNH) & RHNS <input type="checkbox"/> Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
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				
Gennaro Evangelista				
Address Address		Phone Number		
88 Ryders Lane, Stratford, CT 06614		203-381-1327		
Contacted Person Regarding Additional Information Needed Regarding This Report		Phone Number		
Gennaro Evangelista		203-381-1327		
Contact Email Address				
gevangelista@rydershealth.com				