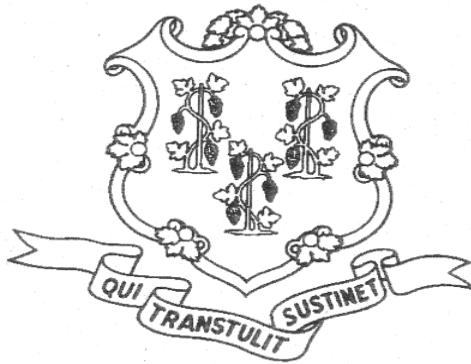


State of Connecticut



Annual Report of Long-Term Care Facility

Cost Year 2022

Name of Facility (as licensed) Bel-Air Manor & Rehabilitation Center		
Address (No. & Street, City, State, Zip Code) 256 New Britain Ave., Newington, CT 06111		
Type of Facility		
<input checked="" type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS)	<input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022	

License Numbers:	CCNH 3108C	RHNS	(Specify)	Medicare Provider 07-5393
------------------	---------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 21080	RHNS	ICF-IID
----------------------------	---------------	------	---------

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) Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022	Page 1	of 37
-------------------------------------------------------------------------	----------------------	------------------------------------	-----------	----------

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Bel-Air Manor & Rehabilitation Center [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, 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) Marianne Herold		Printed Name (Owner) Martin Sbriglio		
Subscribed and Sworn to before me:	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public				

(Notary Seal)

Table of Contents

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

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

Data Required for Real Wage Adjustment				Page 1A	of 37
Name of Facility Bel-Air Manor & Rehabilitation Center	Period Covered:		From 10/1/2021	To 9/30/2022	
Address of Facility 256 New Britain Ave., Newington, CT 06111					
Report Prepared By Ryders Health Management	Phone Number 203-381-1327	Date 1/15/2023			
Item	Total	CCNH	RHNS	(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	Report for Year Ended	Page	of
203-381-1327	9/30/2022	2	37

Name of Facility (as shown on license) Bel-Air Manor & Rehabilitation Center	Address (No. & Street, City, State, Zip) 256 New Britain Ave., Newington, CT 06111		
License Numbers: CCNH 3108C	RHNS	(Specify)	Medicare Provider No. 07-5393

Type of Facility (Check appropriate box(es))

- Chronic and Convalescent
 Nursing Home only (CCNH) Rest Home with Nursing
 Supervision only (RHNS) (Specify)

Type of Ownership (Check appropriate box)

- Proprietorship LLC Partnership Profit Corp. Non-Profit Corp. Government 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? Yes No If "Yes," explain fully.

Administrator

Name of Administrator Marianne Herold	Nursing Home Administrator's License No.: 001304
------------------------------------------	-----------------------------------------------------------

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

Name N/A	License No.: N/A

General Information and Questionnaire Partners/Members

General Information and Questionnaire
Corporate Owners

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022	Page of 3A 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	
Bel-Air Manor Nursing & Rehabilitation Center	256 New Britain Ave., Newington, CT 06111	CT	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
Dr. Robert Sbriglio, MD, MPH, 2009 Trust	256 New Britain Ave., Newington, CT 06111	Member	25
Martin Sbriglio, RN, 2009 Trust	256 New Britain Ave., Newington, CT 06111	Member	25
Dr. Robert Sbriglio, MD, MPH	256 New Britain Ave., Newington, CT 06111	Member	25
Martin Sbriglio, RN	256 New Britain Ave., Newington, CT 06111	Member	25
Names of Stockholders Owning at Least 10% of Shares			
Dr. Robert Sbriglio, MD, MPH, 2009 Trust	256 New Britain Ave., Newington, CT 06111	Member	25
Martin Sbriglio, RN, 2009 Trust	256 New Britain Ave., Newington, CT 06111	Member	25
Dr. Robert Sbriglio, MD, MPH	256 New Britain Ave., Newington, CT 06111	Member	25
Martin Sbriglio, RN	256 New Britain Ave., Newington, CT 06111	Member	25

General Information and Questionnaire
Individual Proprietorship

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022	Page 3B	of 37
-----------------------------------------------------------	----------------------	------------------------------------	------------	----------

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

Owner(s) of Facility

N/A

General Information and Questionnaire

Related Parties*

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022			Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> 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?				<input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," provide the following information:			
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**			
See Attached		<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 9/30/2022
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	247,555	247,555
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	196,757	196,757
Due from Cheshire House	3396 East Main St., Waterbury, CT 06705	X			Loan to Facility	32/D7, 34/B4	135,213	135,213
Due to/from Chamberlain Manor	7003 Main St., Stratford, CT 06614	X			Loan to Facility	32/D7, 34/B4	12,420	12,420
Due to/from Greentree Manor	4 Greentree Drive, Waterford, CT 06385	X			Loan to Facility	32/D7, 34/B4	238,911	238,911
Due to/from Lord Chamberlain	7003 Main St., Stratford, CT 06614	X			Loan to Facility	32/D7, 34/B4	326,489	326,489
Due to/from Mystic Healthcare	475 High St., Mystic, CT 06355	X			Loan to Facility	32/D7, 34/B4	40,589	40,589
Due to/from Ryders Health	88 Ryders Lane, Suite 208, Stratford, CT 06614	X			Loan to Facility	32/D7, 34/B4	122,521	122,521
Due to/from Lighthouse	88 Ryders Lane, Stratford, CT 06614	X			Loan to Facility	32/D7, 34/B4	360,127	360,127
Due to AM Realty	3 South Wig Hill Road, Chester, CT 06412	X			Loan to/from Facility	34/B4	396,759	396,759

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022	Page 5	of 37
-----------------------------------------------------------	----------------------	------------------------------------	-----------	----------

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

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

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

1. In the preparation of this Report, were all costs allocated as required?	<input checked="" type="radio"/> Yes <input type="radio"/> 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.)		
<input checked="" type="radio"/> Yes <input type="radio"/> 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.

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

⊕ No

Total ***

14,890

* 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	License No.	Report for Year Ended	Page	of
Bel-Air Manor & Rehabilitation Ce	3108C	9/30/2022	7	37

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

- ⊕ Accrual ○ Cash ○ Modified Cash

Is the accounting basis for this period the same as for the previous period?

Independent Accounting Firm

Name of Accounting Firm 1 CJLC Consulting, LLC 2 3 4	Address (No. & Street, City, State, Zip Code) 225 Pitkin St., East Hartford, CT 06108
------------------------------------------------------------------	------------------------------------------------------------------------------------------

Services Provided by This Firm (*describe fully*)

1	Tax Returns, Year end financial review & consulting	\$ 6,656
2		\$
3		\$
4		\$
		Charge for Services Provided
		\$ 6,656

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

- Yes No Page 15, Line 1d

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)

Services Provided by This Firm (*describe fully*)

1 \$
2 \$
3 \$
4 \$
5 \$

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

- Ⓐ Yes Ⓣ No

Page 15, line 1e

Aaron Manor

Legal Fees

9/30/2022

Vendor	Description	Amount	Allowable	
			Yes	No
Karen Cotrona	Notary License Renewal	60.00	60.00	-
Joe D'Agostino	Various	7,691.22	3,845.61	3,845.61
Kainen , Escalera & McHale	Various	20,718.61	-	20,718.61
Laurie Gfeller LLP	Review Probate Court Website	2,737.24	2,737.24	-
Total		\$ 31,207.07	\$ 6,582.85	\$ 24,564.22

Schedule of Resident Statistics

Name of Facility Bel-Air Manor & Rehabilitation Center			License No. 3108C			Report for Year Ended 9/30/2022				Page 8 of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					71	71						
A. On last day of PREVIOUS report period	71	71										
B. On last day of THIS report period	71	71							71	71		
2. Number of Residents					62	62						
A. As of midnight of PREVIOUS report period	62	62										
B. As of midnight of THIS report period	67	67							67	67		
3. Total Number of Days Care Provided During Period					2,956	2,956			1,198	1,198		
A. Medicare	4,154	4,154										
B. Medicaid (Conn.)	14,167	14,167			10,435	10,435			3,732	3,732		
C. Medicaid (other states)												
D. Private Pay	2,768	2,768			2,150	2,150			618	618		
E. State SSI for RCH												
F. Other (Specify) Managed Care	3,501	3,501			2,827	2,827			674	674		
G. Total Care Days During Period (3A thru F)	24,590	24,590			18,368	18,368			6,222	6,222		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	135	135			90	90			45	45		
B. Other Bed Reserve Days	80	80			34	34			46	46		
5. Total Resident Days (3G + 4A + 4B)	24,805	24,805			18,492	18,492			6,313	6,313		

Schedule of Resident Statistics (Cont'd)

Name of Facility Bel-Air Manor & Rehabilitation Center			License No. 3108C			Report for Year Ended 9/30/2022			Page 9	of 37	
4. Were there any changes in the certified bed capacity during the report year? If "YES", provide the following information:										<input type="radio"/> Yes	<input checked="" type="radio"/> No
Date of Change	Place of Change			Change in Beds			Capacity After Change			Reason for Change	
	CCNH	RHNS	(Specify)	Lost		Gained	CCNH	RHNS	(Specify)		
(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)			
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.											
Change in Resident Days							CCNH	RHNS	(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	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR		
No. of Residents	14		40		13						
Per Diem Rate											
a. One bed rm.	Various		253.02		\$466/\$476/\$497						
b. Two bed rms.					\$424/\$456						
c. Three or more bed rms.											
7. Total Number of Physical Therapy Treatments							TOTAL	CCNH	RHNS	(Specify)	
							2,962	2,962			
A. Medicare - Part B											
B. Medicaid (Exclusive of Part B)											
1. Maintenance Treatments											
2. Restorative Treatments											
C. Other							19,405	19,405			
D. Total Physical Therapy Treatments							22,367	22,367			
8. Total Number of Speech Therapy Treatments											
A. Medicare - Part B							271	271			
B. Medicaid (Exclusive of Part B)											
1. Maintenance Treatments											
2. Restorative Treatments											
C. Other							1,478	1,478			
D. Total Speech Therapy Treatments							1,749	1,749			
9. Total Number of Occupational Therapy Treatments											
A. Medicare - Part B							899	899			
B. Medicaid (Exclusive of Part B)											
1. Maintenance Treatments											
2. Restorative Treatments											
C. Other							17,411	17,411			
D. Total Occupational Therapy Treatments							18,310	18,310			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2022		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
Item	CCNH	Hours	RHNS	Hours	(Specify) 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)	115,050	2,212			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	179,210	8,335			
5. Dietary Service					
a. Head Dietitian	57,155	1,278			
b. Food Service Supervisor	57,400	2,025			
c. Dietary Workers	278,610	15,326			
6. Housekeeping Service					
a. Head Housekeeper	61,643	2,732			
b. Other Housekeeping Workers	151,603	10,042			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	52,538	1,771			
b. Other Maintenance Workers	37,930	2,036			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	40,278	2,414			
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	124,464	2,170			
b. RN					
1. Direct Care	1,115,952	26,852			
2. Administrative**					
c. LPN					
1. Direct Care	739,708	18,023			
2. Administrative**					
d. Aides and Attendants	1,262,599	54,377			
e. Physical Therapists	450,409	12,275			
f. Speech Therapists	81,450	1,767			
g. Occupational Therapists	174,203	4,983			
h. Recreation Workers	74,121	3,607			
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	237,880	7,657			
n. Marketing					
o. Other (Specify) See Attached Schedule	48,006	2,428			
<i>A-13. Total Salary Expenditures</i>	<i>5,340,209</i>	<i>182,307</i>			

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

** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and

Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Schedule of Other Salaries and Wages (Page 10)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

Name of Facility Bel-Air Manor & Rehabilitation Center				License No. 3108C	Report for Year Ended 9/30/2022			Page 11	of 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)							
Section I - Operators/Owners										
Dr. Robert Sbriglio, MD, MPH								Lord Chamberlain, 7003 Main St., Stratford, CT 06614	1,440	133,802
Martin Sbriglio, RN, NHA								Ryders Health Management, 88 Ryders Lane, Stratford, CT 06614	3,652	245,192
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.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
Bel-Air Manor & Rehabilitation Center				3108C		9/30/2022			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)							
Section III - Administrators***										
Marianne Herold	115,050			Non Discriminatory	Administrative	2,212	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 Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022		Page 13	of 37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify) 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	3,000				
3. Pharmacist	2,872				
4. Podiatrist					
5. Physical Therapy					
a. Resident Care					
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	66,000				
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	1,000				
9. Speech Therapist					
a. Resident Care					
b. Other					
10. Occupational Therapist					
a. Resident Care					
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	63,698	743			
2. Administrative***					
b. LPN					
1. Direct Care	111,045	1,622			
2. Administrative***					
c. Aides	85,791	2,596			
d. Other					
12. Other (Specify) See Attached Schedule	30,093				
B-13 Total Fees Paid in Lieu of Salaries	363,499	4,962			

* 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 Bel-Air Manor & Rehabilitation Center		License No. 3108C	Report for Year Ended 9/30/2022		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
ValueRx	Pharmacy Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Dr. Sudhir Shatnagar, 40 Hart St., New Britain, CT	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>			
Joseph Anquillare, MD, 100 Retreat Ave., Hartford, CT	Medical Director/Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>			
Starling Physicians	Medical Director/Pulmonary Specialist	<input type="radio"/>	<input checked="" type="radio"/>			
LTC Management	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
MAS Medical Staffing Corp	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>			
Maxim Healthcare Services	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>			
IntelyCare, Inc	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>			
The Nurse Network	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>			
Worldwide Staffing	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>			
Ahmed Elwan, MD	Medical Staff/Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Two Magnet	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>			
Delta Group	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>			
ConnectRN	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"/>			
		<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 Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022	Page 15	of 37
Item		Total	CCNH	RHNS (Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 195,180	195,180		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 445,718	445,718		
5. Health Insurance	\$ 314,933	314,933		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 11,452	11,452		
8. Uniform Allowance	\$ 12,458	12,458		
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*	\$ 107,390	107,390		
d. Accounting and Auditing	\$ 6,656	6,656		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 41,752	41,752		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 20,366	20,366		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 21,254	21,254		
2. Cellular Phones	\$ 3,480	3,480		
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	\$ 320,470	320,470		
<i>Subtotal</i>	\$ 1,501,109	1,501,109		

* 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**

Attachment Page 15

Schedule of Other Employee Benefits

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

Schedule of Other Taxes

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

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

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022	Page 16	of 37
Item	Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>	1,501,109	1,501,109		
1. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$	13,125	13,125	
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$	1,128	1,128	
5. Education Expenses Related to Seminars and Conventions	\$	22,154	22,154	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	972	972	
7. Other (<i>Specify</i>) See Attached Schedule	\$	2,727	2,727	
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	18,243	18,243	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	11,473	11,473	
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	\$	3,777	3,777	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	4,845	4,845	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	900	900	
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>)	\$	91,152	91,152	
12. Administrative Management Services**	\$	345,458	345,458	
13. Other (<i>Specify</i>) See Attached Schedule	\$	53,472	53,472	
<i>C-14 Total Administrative & General Expenditures</i>	\$	2,070,535	2,070,535	

* 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	(Specify)
Meals & Entertainment	\$ 2,727		
Total Other Travel and Entertainment	\$ 2,727	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Adv & Pub Rel Donations	\$ 11,473		
Total Other Advertising	\$ 11,473	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 4,845		
Total Dues	\$ 4,845	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Elevator Renewal	\$ 240		
Physician Care Employees	\$ 23,802		
Bank Charges	\$ 15,963		
Bank Charges - Lease	\$ 484		
Fines & Penalties	\$ 3,580		
Unemployment Tax Management	\$ 1,317		
Bookkeeping Services	\$ 413		
HR Consultand	\$ 6,393		
American Express Renewal	\$ 276		
CLIA	\$ 180		
Food License	\$ 825		
Total Other Administrative and General	\$ 53,472	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022	Page 17 37 of
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	345,458	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 Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 180,099	180,099		
2. Non-Food Supplies	\$ 23,390	23,390		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ _____			
c. Other (Specify) _____	\$ _____			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 203,489	203,489		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(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 Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022		Page 19	of 37
Item	Total	CCNH	RHNS	(Specify)	
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. \$	1,343	1,343		
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	57,734	57,734		
c. Other (<i>Specify</i>) Laundry Supplies	\$	1,271	1,271		
3D. Total Laundry Expenditures (3a + b + c)	\$	60,347	60,347		
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 Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022		Page 20	of 37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 25,012	25,012		
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
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)	\$	25,012	25,012		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from ValueRx	\$	378,420	378,420		
b. Medicine Cabinet Drugs	\$	42,695	42,695		
c. Medical and Therapeutic Supplies	\$				
d. Ambulance/Limousine***	\$	58,745	58,745		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	37,006	37,006		
f. X-rays and Related Radiological Procedures***	\$	32,265	32,265		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	120,750	120,750		
i. Recreation	\$	24,435	24,435		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (<i>Specify</i>)**** See Attached Schedule	\$	254,551	254,551		
5M. Total Resident Care Expenditures (5a - 5j)	\$	948,868	948,868		

* 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

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

* 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 Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 166,482	166,482				
b. Heat	\$ 44,205	44,205				
c. Light & Power	\$ 121,111	121,111				
d. Water	\$ 40,335	40,335				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 14,890	14,890				
f. Other (<i>itemize</i>)	\$					
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 387,023	387,023				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 115,800	115,800				
c. Non-Movable Equipment	\$ 40,800	40,800				
d. Movable Equipment	\$ 30,000	30,000				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 186,600	186,600				
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	\$ 360,000	360,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 118,722	118,722				
c. Personal property taxes	\$ 14,158	14,158				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 679,479	679,479				

* 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

Depreciation Schedule

Schedule of Land Improvements Acquired during this report period

*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:				
10/7/2021	Legionella Filter Installation	\$ 24,782	10	\$ 2,478
10/22/2021	Kitchen Tile	\$ 4,403	10	\$ 404
10/15/2021	Cable Installation	\$ 1,142	5	\$ 228
4/13/2022	Fan Replacement	\$ 1,018	5	\$ 85
Total additions for Building Improvements		\$ 31,344		\$ 3,195 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*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:				
10/9/2021	Regaline 2 Compartment Sink	\$ 3,979	5	\$ 796
11/10/2021	Sink Installation	\$ 1,861	5	\$ 341
1/20/2022	Gas Valve & Pilot Replacement	\$ 1,771	5	\$ 236
1/28/2022	Inducer Assembly	\$ 1,383	5	\$ 184
1/1/2022	Installation of 2 Bay Sink	\$ 1,010	5	\$ 152
2/10/2022	Boiler Auto Feed Replacement	\$ 1,225	5	\$ 163
2/10/2022	Replacement of 50 Gallon Heater	\$ 2,665	5	\$ 355
4/30/2022	Grease Trap	\$ 4,592	5	\$ 383
5/18/2022	Replacement of Compressor/Filter Dryer	\$ 2,333	5	\$ 156
5/15/2022	Walk-In Freezer	\$ 1,678	5	\$ 112
6/8/2022	Replacement of Condenser Fan Motor, Capacitor & Fan Blade	\$ 908	5	\$ 45
6/21/2022	Replacement of Condenser Fan Motor, Capacitor & Fan Blade	\$ 908	5	\$ 45
6/27/2022	OEM Thermostat	\$ 958	5	\$ 48
6/24/2022	Replacement of Compressor/Filter Dryer	\$ 2,333	5	\$ 117
8/4/2022	American Standard PTAC Unit	\$ 1,385	5	\$ 46
11/30/2021	Magnetic Lock & Rewiring	\$ 2,093	5	\$ 349
8/22/2022	Water Distribution System	\$ 10,612	5	\$ 177

6/6/2022	Generator Battery	\$ 3,035	5	\$ 202	23 24
8/2/2022	Condenser Fan Motor	\$ 2,815	5	\$ 94	
8/24/2022	Compressor with R22	\$ 3,800	5	\$ 63	
8/24/2022	Compressor with R22	\$ 8,352	5	\$ 139	
7/28/2022	Compressor with R22	\$ 6,833	5	\$ 228	
5/10/2022	Generator	\$ 3,161	5	\$ 263	
9/30/2022	Wander Guard	\$ 8,197	5	\$ 137	
Total additions for Non-Movable Equipment		\$ 77,886		\$ 4,832	*
Deletions:					
Total deletions for Non-Movable Equipment		\$ -		\$ -	**

*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	Useful Life		Depreciation
		Movable Category	Cost		
Additions:					
10/21/2021	Electric Beds	Standard Resident	\$ 7,445	3	\$ 2,482
11/3/2021	Electric Beds	Standard Resident	\$ 1,870	3	\$ 571
12/30/2021	Electric Beds	Standard Resident	\$ 3,190	3	\$ 798
1/14/2022	Electric Food Slicer	Standard Resident	\$ 1,880	5	\$ 251
9/2/2022	Computers	Standard Resident	\$ 1,023	3	\$ 28
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 15,408		\$ 4,130 *
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

Amortization Schedule*

Name of Facility Bel-Air Manor & Rehabilitation Center			License No. 3108C		Report for Year Ended 9/30/2022			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 Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022	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.																																								
<small>*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.</small>																																												
<table border="1"> <thead> <tr> <th>Description</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>1. Date Land Purchased</td> <td></td> </tr> <tr> <td>2. Date Structure Completed</td> <td></td> </tr> <tr> <td>3. If NOT Original Owner, Date of Purchase</td> <td></td> </tr> <tr> <td>4. Date of Initial Licensure</td> <td></td> </tr> <tr> <td>5. Total Licensed Bed Capacity</td> <td>71</td> </tr> <tr> <td>6. Square Footage</td> <td></td> </tr> <tr> <td>7. Acquisition Cost</td> <td></td> </tr> <tr> <td> a. Land</td> <td>7,000</td> </tr> <tr> <td> b. Building</td> <td>108,929</td> </tr> </tbody> </table>		Description	Total	1. Date Land Purchased		2. Date Structure Completed		3. If NOT Original Owner, Date of Purchase		4. Date of Initial Licensure		5. Total Licensed Bed Capacity	71	6. Square Footage		7. Acquisition Cost		a. Land	7,000	b. Building	108,929																							
Description	Total																																											
1. Date Land Purchased																																												
2. Date Structure Completed																																												
3. If NOT Original Owner, Date of Purchase																																												
4. Date of Initial Licensure																																												
5. Total Licensed Bed Capacity	71																																											
6. Square Footage																																												
7. Acquisition Cost																																												
a. Land	7,000																																											
b. Building	108,929																																											
Part B - Owner and Related Parties																																												
<table border="1"> <thead> <tr> <th></th> <th>1st Mortgage</th> <th>2nd Mortgage</th> <th>3rd Mortgage</th> <th>4th Mortgage</th> </tr> </thead> <tbody> <tr> <td>1. Financing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> a. Type of Financing (e.g., fixed, variable)</td> <td>Fixed</td> <td></td> <td></td> <td></td> </tr> <tr> <td> b. Date Mortgage Obtained</td> <td>08/01/18</td> <td></td> <td></td> <td></td> </tr> <tr> <td> c. Interest Rate for the Cost Year</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> d. Term of Mortgage (number of years)</td> <td>25</td> <td></td> <td></td> <td></td> </tr> <tr> <td> e. Amount of Principal Borrowed</td> <td>4,665,000</td> <td></td> <td></td> <td></td> </tr> <tr> <td> f. Principal balance outstanding as of 9/30/2022</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>			1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage	1. Financing					a. Type of Financing (e.g., fixed, variable)	Fixed				b. Date Mortgage Obtained	08/01/18				c. Interest Rate for the Cost Year					d. Term of Mortgage (number of years)	25				e. Amount of Principal Borrowed	4,665,000				f. Principal balance outstanding as of 9/30/2022							
	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage																																								
1. Financing																																												
a. Type of Financing (e.g., fixed, variable)	Fixed																																											
b. Date Mortgage Obtained	08/01/18																																											
c. Interest Rate for the Cost Year																																												
d. Term of Mortgage (number of years)	25																																											
e. Amount of Principal Borrowed	4,665,000																																											
f. Principal balance outstanding as of 9/30/2022																																												
Complete if Mortgage was Refinanced During Current Cost Year																																												
<table border="1"> <tbody> <tr> <td>g. Type of Financing (e.g., fixed, variable)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>h. Date of Refinancing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>i. New Interest Rate</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>j. Term of Mortgage (number of years)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>k. Amount of Principal Borrowed</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>l. Principal Outstanding on Note Paid-Off</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		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																	
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 9/30/2022			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
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 9/30/2022			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
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)		\$	5,782	5,782		
Interest Expense						
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	5,782	5,782		
14. Insurance						
a. Insurance on Property (buildings only)		\$	14,954	14,954		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$	77,308	77,308		
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$				
14d. Total Insurance Expenditures (14a + b + c)		\$	92,262	92,262		
15. Total All Expenditures (A-13 thru C-14)		\$	10,176,505	10,176,505		

D. Adjustments to Statement of Expenditures

Name of Facility Bel-Air Manor & Rehabilitation Center			License No. 3108C	Report for Year Ended 9/30/2022		Page 28 of 37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<i>Page 10 - Salaries and Wages</i>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<i>Page 13 - Professional Fees</i>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<i>Pages 15 & 16 - Administrative and General</i>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.			Unallowable Advertising *	\$			
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$			
<i>Page 18 - Dietary Expenditures</i>							
24.			Meals to employees, guests and others who are not residents	\$			
<i>Page 19 - Laundry Expenditures</i>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<i>Page 20 - Housekeeping Expenditures</i>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$			

* 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	(Specify)
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Fees Adjustments			\$ -	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other A&G Adjustments			\$ -	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-29 Rev. 9/2018

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

Name of Facility Bel-Air Manor & Rehabilitation Center			License No. 3108C	Report for Year Ended 9/30/2022		Page 29	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward			\$				
Page 20 - Resident Care Supplies***							
27.			Prescription Drugs	\$			
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
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)			\$				

*** 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

Schedule of Excess Movable Equipment Depreciation

Schedule of Other Property Adjustments

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2022			Page 30	of 37
		Item	Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)		\$ 5,323,451	5,323,451			
b. Medicaid Room and Board Contractual Allowance **		\$ (1,697,601)	(1,697,601)			
2. a. Medicaid (<i>All other states</i>)		\$				
b. Other States Room and Board Contractual Allowance **		\$				
3. a. Medicare Residents (<i>all inclusive</i>)		\$ 2,054,773	2,054,773			
b. Medicare Room and Board Contractual Allowance **		\$ 786,717	786,717			
4. a. Private-Pay Residents and Other		\$ 2,956,917	2,956,917			
b. Private-Pay Room and Board Contractual Allowance **		\$ (812,677)	(812,677)			
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare		\$ 391,010	391,010			
b. Prescription Drugs - Medicare Contractual Allowance **		\$ (391,010)	(391,010)			
c. Prescription Drugs - Non-Medicare		\$ 41,239	41,239			
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		\$ 322,121	322,121			
b. Physical Therapy - Medicare Contractual Allowance **		\$ (322,121)	(322,121)			
c. Physical Therapy - Non-Medicare		\$ 556,451	556,451			
d. Physical Therapy - Non-Medicare Contractual Allowance **		\$				
4. a. Speech Therapy - Medicare		\$ 79,993	79,993			
b. Speech Therapy - Medicare Contractual Allowance **		\$ (79,993)	(79,993)			
c. Speech Therapy - Non-Medicare		\$ 95,269	95,269			
d. Speech Therapy - Non-Medicare Contractual Allowance **		\$				
5. a. Occupational Therapy - Medicare		\$ 321,327	321,327			
b. Occupational Therapy - Medicare Contractual Allowance **		\$ (321,327)	(321,327)			
c. Occupational Therapy - Non-Medicare		\$ 275,852	275,852			
d. Occupational Therapy - Non-Medicare Contractual Allowance **		\$				
6. a. Other (<i>Specify</i>) - Medicare		\$ (0)	(0)			
b. Other (<i>Specify</i>) - Non-Medicare		\$ 5,280	5,280			
III. Total Resident Revenue (Section I. thru Section II.)		\$ 9,585,671	9,585,671			
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>)		\$ 13	13			
6. Private Duty Nurses' Fees		\$				
7. Barber, Coffee, Beauty and Gift shops		\$				
8. Other (<i>Specify</i>)		\$ 526	526			
V. Total Other Revenue (1 thru 8)		\$ 539	539			
VI. Total All Revenue (III +V)		\$ 9,586,209	9,586,209			

* 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)
	Oxygen	\$ 14,078		
	X-Ray	\$ 29,718		
	Lab	\$ 111,240		
	Contractuals	\$ (155,037)		
	Total Other Resident Revenue - Medicare	\$ (0)	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	(Specify)
	Oxygen - Managed Care	\$ 2,557		
	X-Ray - Private Insurance	\$ 323		
	X-Ray - Managed Care	\$ (423)		
	Lab - Private Insurance	\$ 523		
	Lab - Managed Care	\$ 2,300		
	Total Other Resident Revenue	\$ 5,280	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Interest Income	\$ 13			
	Total Interest Income	\$ 13	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	Misc Income	\$ 526		
	Total Other Revenue	\$ 526	\$ -	\$ -

G. Balance Sheet

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022	Page 31	of 37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	311,846
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,277,113
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	7,808
a. Prepaid Expenses	2,350			
b. Prepaid Insurance	3,026			
c. Prepaid Corporate Taxes	2,432			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	(459,254)
Loans & Exchanges	(486,846)			
Refunds	27,593			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,137,513
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	7,638,246	\$	2,190,448
	Accum. Depreciation	5,447,798	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
5. Non-Movable Equipment	*Historical Cost	696,440	\$	187,864
	Accum. Depreciation	508,576	Net	
6. Movable Equipment	*Historical Cost	741,030	\$	110,439
	Accum. Depreciation	630,591	Net	
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	2,488,751

* 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

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

G. Balance Sheet (cont'd)

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022	Page 32	of 37
Account		Amount		
		Total Brought Forward:		\$ 3,626,264
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>)			\$	224,262
Due from Cheshire House	67,481			
Due from Ryders Health Management	104,681			
See Schedule	52,100			
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	224,262
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,850,526

* 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 Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022	Page 33	of 37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$ 1,074,128	
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>)			\$ 84,814	
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>)			\$ 890,052	
Patient Fund	23,630	Accrued User Fee	619,568	
Aflac - Individual	9,635			
Accrued Expenses	112,464			
Accrued PTO	124,755	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)			\$ 2,048,994	

* 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 Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,048,994	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)			\$	155,644
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>)			\$	3,632,341
Due to Aaron Manor			196,757	
Due to Greentree Manor			2,015	
Due to Lord Chamberlain			3,697	
See Schedule			3,429,872	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$	3,787,985
C. Total All Liabilities (Lines A-13 + B-5)			\$	5,836,980

G. Balance Sheet (cont'd)

Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air Manor & Rehabilitation Center	3108C	9/30/2022	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				\$ 750
3. Paid-in Surplus				\$
4. Treasury Stock				\$
5. Cumulated Earnings				\$ (1,396,906)
6. Gain or Loss for Period 10/1/2021 thru 9/30/2022				\$ (590,298)
7. Total Net Worth				\$ (1,986,454)
C. Total Reserves and Net Worth				\$ (1,986,454)
D. Total Liabilities, Reserves, and Net Worth				\$ 3,850,526

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Bel-Air Manor & Rehabilitation Center	3108C	9/30/2022	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2021				\$ (1,390,526)		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 9,586,210		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 10,176,508		
D. Net Income or Deficit				\$ (590,298)		
E. Balance				\$ (1,980,824)		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
2. Other (<i>itemize</i>)						
Out of Period Adj			\$ (5,630)			
F-3. Total Additions				\$ (5,630)		
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$		
Name and Address (No., City, State, Zip)		Title	Amount			
2. Other Withdrawings (<i>Specify</i>)				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. Balance at End of Period				\$ (1,986,454)		

I. Preparer's/Reviewer's Certification

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022	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 type="checkbox"/> (Specify)		

Preparer/Reviewer Certification

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.

Signature of Preparer	Title	Date Signed
Printed Name of Preparer		
Ryders Health Management		
Address Address 88 Ryders Lane, Stratford, CT 06614		Phone Number 203-381-1327
Contacted Person Regarding Additional Information Needed Regarding This Report Elizabeth Maglio		Phone Number 203-381-1327
Contact Email Address emaglio@rydershealth.com		