

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 Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 3108C	RHNS	(Specify)	Medicare Provider 07-5393
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Medicaid Provider Numbers:	CCNH 21080	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for 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:	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 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 203-381-1327	Report for Year Ended 9/30/2022	Page 2	of 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))				
<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)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator 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
 Corporate Owners**

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022	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		
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
Related Parties***

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022	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		<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
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Bel-Air Manor & Rehabilitation Center			3108C	9/30/2022			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Wells Fargo	<input type="radio"/>	<input checked="" type="radio"/>	Copier Lease			8,288	8,288	
BBI Technologies	<input type="radio"/>	<input checked="" type="radio"/>	Copier Lease			6,602	6,602	
	<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 ?							<input type="radio"/> Yes	<input checked="" type="radio"/> 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 Bel-Air Manor & Rehabilitation Ce	License No. 3108C	Report for Year Ended 9/30/2022	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 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 1 See Attached 2 3 4 5	Telephone Number
--	------------------

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 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		<u>\$ 31,207.07</u>	<u>\$ 6,582.85</u>	<u>\$ 24,564.22</u>

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													
A. On last day of PREVIOUS report period	71	71			71	71							
B. On last day of THIS report period	71	71							71	71			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	62	62			62	62							
B. As of midnight of THIS report period	67	67							67	67			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,154	4,154			2,956	2,956			1,198	1,198			
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? <input type="radio"/> Yes <input checked="" type="radio"/> 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)	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	RHNS	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)		
A. Medicare - Part B								2,962	2,962				
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 Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(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)						
	48,006	2,428				
See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>						
	5,340,209	182,307				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Respiratory Therapist	\$ 8,835	307				
Medical Records	\$ 39,171	2,121				
Total	\$ 48,006	2,428	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Therapy Manangement Consultant	\$ (219)					
Pulmonary Specialist	\$ 30,112					
Julie Romanowski - DNS Training	\$ 200					
Total	\$ 30,093	-	\$ -	-	\$ -	-

**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	
Bel-Air Manor & Rehabilitation Center				3108C	9/30/2022			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)							
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.

**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	License No.	Report for Year Ended	Page	of		
Bel-Air Manor & Rehabilitation Center	3108C	9/30/2022	13	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"/>		
		<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
Bel-Air Manor & Rehabilitation Center	3108C	9/30/2022	15	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		
Subtotal	\$ 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**

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	License No.	Report for Year Ended		Page	of
Bel-Air Manor & Rehabilitation Center	3108C	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	1,501,109	1,501,109			
l. 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			
C-14 Total Administrative & General Expenditures	\$ 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 Consultant	\$ 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	License No.	Report for Year Ended	Page of
Bel-Air Manor & Rehabilitation Center	3108C	9/30/2022	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	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 (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)		\$	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		License No.	Report for Year Ended	Page	of
Bel-Air Manor & Rehabilitation Center		3108C	9/30/2022	19	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 (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	57,734	57,734		
c. Other (Specify) 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		License No.	Report for Year Ended		Page	of
Bel-Air Manor & Rehabilitation Center		3108C	9/30/2022		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	25,012	25,012		
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 (Specify)**** 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

Description	CCNH	RHNS	(Specify)
Physician Care - Patients	\$ 3,757		
Medical Supplies	\$ 197,773		
Medical Supplements	\$ 9,583		
Medical Waste	\$ 433		
Medical Equipment	\$ 783		
Medical Equipment - Rental	\$ 30,053		
PT Supplies	\$ 12,169		
Total Other Resident Care	\$ 254,551	\$ -	\$ -

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

Name of Facility Bel-Air Manor & Rehabilitation Center			License No. 3108C		Report for Year Ended 9/30/2022			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)	Pg	Line
ADP	1 ADP Plaza, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing Services	21,908			16	m11
Point Click Care	PO Box 8500, Philadelphia, PA 19178	<input type="radio"/>	<input checked="" type="radio"/>		Computer Software Support Services	38,800			16	m11
All Waste, Inc	PO Box 310158, Newington, CT	<input type="radio"/>	<input checked="" type="radio"/>		Disposal of Garbage	19,175			22	6a
Ernie's Lawn Service	33-B Charles St., New Britain, CT 06051	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping and Snow Removal	22,709			22	6a
Unitex		<input type="radio"/>	<input checked="" type="radio"/>		Laundry Services	57,734			19	6a
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Bel-Air Manor & Rehabilitation Center	3108C	9/30/2022			22	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

Description	CCNH	RHNS	(Specify)
Total Other Repairs and Maintenance	\$ -	\$ -	\$ -

Depreciation Schedule

Name of Facility Bel-Air Manor & Rehabilitation Center			License No. 3108C		Report for Year Ended 9/30/2022			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													
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			7,606,903		7,606,903	5,331,998	Various	Various					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			31,344		31,344		Various	Various	3,195				
B-4. Subtotal										3,195			
C. Non-Movable Equipment													
1. Acquired prior to this report period			618,553		618,553	467,775	Various	Various					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			77,886		77,886		Various	Various	4,832				
C-4. Subtotal										4,832			
		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.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						725,622		725,622	600,591	Various	Various		
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative													
d. Standard Resident						15,408		15,408		Various	Various	4,130	
e. Specialized Resident													
Total Acquired during this report period						15,408		15,408				4,130	
D-3. Subtotal													4,130
E. Total Depreciation													12,157

Schedule of Land Improvements Acquired during this report period

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

*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	Cost	Useful Life	Depreciation
		Movable Category			
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			License No.		Report for Year Ended			Page	of
Bel-Air Manor & Rehabilitation Center			3108C		9/30/2022			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility 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.
*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				
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		1st Mortgage	2nd Mortgage	3rd 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				
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
Bel-Air Manor & Rehabilitation Cent		3108C	9/30/2022			26	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	Page	of
Bel-Air Manor & Rehabilitation Ce	3108C	9/30/2022	27	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) Interest Expense	\$	5,782	5,782	
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			License No.	Report for Year Ended	Page	of	
Bel-Air Manor & Rehabilitation Center			3108C	9/30/2022	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
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	\$			
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$			

* 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			\$ -	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Bel-Air Manor & Rehabilitation Center			3108C	9/30/2022	29	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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Ancillary Costs			\$ -	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

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

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Unallowable Building Interest			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Bel-Air Manor & Rehabilitation Center	3108C	9/30/2022			30	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	License No.	Report for Year Ended	Page	of
Bel-Air Manor & Rehabilitation Center	3108C	9/30/2022	31	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 <u>7,638,246</u>		\$	2,190,448
	Accum. Depreciation <u>5,447,798</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>696,440</u>		\$	187,864
	Accum. Depreciation <u>508,576</u>	Net		
6. Movable Equipment	*Historical Cost <u>741,030</u>		\$	110,439
	Accum. Depreciation <u>630,591</u>	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

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 Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		Due from Lighthouse Home Health	\$ 52,100
Total Other Assets			\$ 52,100

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 Mystic Healthcare	\$ 189,205
		Due to BA Realty	\$ 3,240,668
Total Other Long-Term Liabilities (Itemize)			\$ 3,429,872

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air Manor & Rehabilitation Center	3108C	9/30/2022	32	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		License No.	Report for Year Ended	Page	of
Bel-Air Manor & Rehabilitation Center		3108C	9/30/2022	33	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			\$	(590,298)
	10/1/2021	thru 9/30/2022		
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 Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2022	Page 36	of 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				
F-3. Total Additions			\$	(5,630)
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	(1,986,454)
				09/30/22

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				
<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				
Ryders Health Management				
Address Address			Phone Number	
88 Ryders Lane, Stratford, CT 06614			203-381-1327	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Elizabeth Maglio			203-381-1327	
Contact Email Address				
emaglio@rydershealth.com				