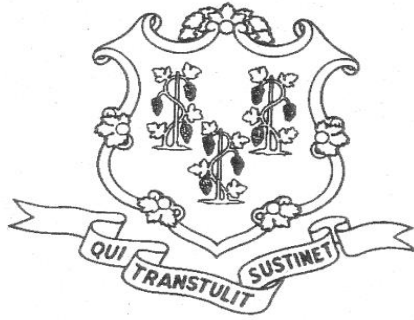


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

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

License Numbers:	CCNH / RHNS 3108C	(Specify)	(Specify)	Medicare Provider 07-5393
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Medicaid Provider Numbers:	CCNH / RHNS 21080	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2023	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, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) 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 10/1/2022	To 9/30/2023
Address of Facility 256 New Britain Ave., Newington, CT 06111				
Report Prepared By Ryders Health Management		Phone Number 203-381-1327	Date 1/16/2024	
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-381-1327		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Bel-Air Manor & Rehabilitation Center		Address (No. & Street, City, State, Zip) 256 New Britain Ave., Newington, CT 06111		
License Numbers:	CCNH / RHNS 3108C	(Specify)	(Specify)	Medicare Provider No. 07-5393
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input checked="" type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Marianne Herold		Nursing Home Administrator's License No.:	001304	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2023	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Bel-Air Manor & 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		25	
The Martin Sbriglio, RN, 2009 Trust	256 New Britain Ave., Newington, CT 06111		25	
Dr. Robert Sbriglio, MD, MPH	256 New Britain Ave., Newington, CT 06111		25	
Mr. Martin Sbriglio, RN	256 New Britain Ave., Newington, CT 06111		25	
Names of Stockholders Owning at Least 10% of Shares				
Dr. Robert Sbriglio, MD, MPH, 2009 Trust	256 New Britain Ave., Newington, CT 06111		25	
The Martin Sbriglio, RN, 2009 Trust	256 New Britain Ave., Newington, CT 06111		25	
Dr. Robert Sbriglio, MD, MPH	256 New Britain Ave., Newington, CT 06111		25	
Mr. Martin Sbriglio, RN	256 New Britain Ave., Newington, CT 06111		25	

General Information and Questionnaire Related Parties*

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2023	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

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

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2023	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

General Information and Questionnaire
Other Lines of Business

Name of Facility Bel-Air Manor & Rehabilitation Cent	License No. 3108C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		43,346		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		Yes		
<i>If yes, please complete the following:</i>				
6,045		Square footage of therapy space.		
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
		Square footage of kitchen		
		Number of meals served per week		
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
		Amount Reported		
		Annual Report page and line		
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
		Square footage of apartments		
		Square footage of independent living		
		Square footage of assisted living		
		Please identify the services provided:		

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air Manor & Reh	3108C	9/30/2023	7	37

Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

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

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

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

Schedule of Resident Statistics

Name of Facility Bel-Air Manor & Rehabilitation Center			License No. 3108C		Report for Year Ended 9/30/2023				Page 8	of 37		
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	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	67	67			67	67						
B. As of midnight of THIS report period	65	65							65	65		
3. Total Number of Days Care Provided During Period												
A. Medicare	3,011	3,011			2,524	2,524			487	487		
B. Medicaid (Conn.)	14,716	14,716			10,901	10,901			3,815	3,815		
C. Medicaid (other states)												
D. Private Pay	2,317	2,317			1,775	1,775			542	542		
E. State SSI for RCH												
F. Other (Specify) Managed Care	3,814	3,814			2,891	2,891			923	923		
G. Total Care Days During Period (3A thru F)	23,858	23,858			18,091	18,091			5,767	5,767		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	302	302			227	227			75	75		
B. Other Bed Reserve Days	49	49			33	33			16	16		
5. Total Resident Days (3G + 4A + 4B)	24,209	24,209			18,351	18,351			5,858	5,858		

Schedule of Resident Statistics (Cont'd)

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)		
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH / RHNS	(Specify)	(Specify)		

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

Change in Resident Days	CCNH / RHNS	(Specify)	(Specify)
1st change			
2nd change			
3rd change			
4th change			

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR
No. of Residents	8	40		17				
Per Diem Rate								
a. One bed rm.	Various	#####		\$495/\$506/\$490				
b. Two bed rms.				\$485/\$527				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	3,614	3,614			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	14,619	14,010		609	
D. Total Physical Therapy Treatments	18,233	17,624		609	
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B	549	549			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	1,385	1,385			
D. Total Speech Therapy Treatments	1,934	1,934			
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B	2,701	2,701			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	14,226	14,159		67	
D. Total Occupational Therapy Treatments	16,860	16,860			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 3/2023

Report of Expenditures - Salaries & Wages

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2023	Page 10	of 37
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Are time records maintained by all individuals receiving compensation? Yes No

Item	Total Cost and Hours									
	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours	
A. Salaries and Wages*										
1. Operators/Owners (Complete also Sec. I of Schedule A1)										
2. Administrator(s) (Complete also Sec. III of Schedule A1)	117,587		2,287							
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)										
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	200,068		8,582							
5. Dietary Service										
a. Head Dietitian	47,535		1,086							
b. Food Service Supervisor	53,214		1,846							
c. Dietary Workers	303,796		17,524							
6. Housekeeping Service										
a. Head Housekeeper	51,865		2,737							
b. Other Housekeeping Workers	145,642		9,291							
7. Repairs & Maintenance Services										
a. Engineer or Chief of Maintenance	62,968		2,044							
b. Other Maintenance Workers	43,120		2,023							
8. Laundry Service										
a. Supervisor										
b. Other Laundry Workers	46,617		2,822							
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	148,919		2,529							
b. RN										
1. Direct Care	1,100,340		22,957							
2. Administrative**										
c. LPN										
1. Direct Care	737,891		19,247							
2. Administrative**										
d. Aides and Attendants	1,125,246		48,880							
e. Physical Therapists	428,753		11,459							
f. Speech Therapists	79,084		1,692							
g. Occupational Therapists	166,674	(166,674)	4,804		(4,804)					
h. Recreation Workers	74,335		3,560							
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	217,352		7,474							
n. Marketing										
o. Other (Specify) See Attached Schedule	53,228		2,457							
<i>A-13. Total Salary Expenditures</i>	<i>5,204,233</i>	<i>(166,674)</i>	<i>175,300</i>		<i>(4,804)</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 in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
Respiratory Therapist	\$ 13,260		374						
Medical Records	\$ 39,968		2,082						
Total	\$ 53,228	\$ -	2,457	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
Pulmonary Specialist	\$ 29,088								
Total	\$ 29,088	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-

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

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Bel-Air Manor & Rehabilitation Center				3108C	9/30/2023			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
Section III - Administrators***										
Marianne Harold	117,587			Non Discriminatory	Administrative	2,287				
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	9/30/2023						13	37
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian	1,100		22						
2. Dentist	3,000		40						
3. Pharmacist	3,342		67						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care									
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	64,000		351						
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	900		9						
9. Speech Therapist									
a. Resident Care	360								
b. Other									
10. Occupational Therapist									
a. Resident Care									
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	69,442		742						
2. Administrative***									
b. LPN									
1. Direct Care	82,566		1,182						
2. Administrative***									
c. Aides	243,150		6,681						
d. Other									
12. Other (Specify)									
See Attached Schedule	29,088								
B-13 Total Fees Paid in Lieu of Salaries	496,947		9,094						

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

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

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

Report of Expenditures
Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis*

Name of Facility Bel-Air Manor & Rehabilitation Center		License No. 3108C		Report for Year Ended 9/30/2023		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship			
		Yes	No				
ValueRx	Pharmacy Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership			
Dr. Sudhir Bhatnagar, 40 Hart St., New Britain, CT 06051	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>				
Starling Physicians	Medical Director/Pulmonary Specialist	<input type="radio"/>	<input checked="" type="radio"/>				
Joseph Anquillare, MD, 100 Retreat Ave., Hartford, CT	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>				
Elwan, Ahmd, 180 Olde Stage Road, Glastonbury, CT 06033	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>				
LTC Management	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>				
Swallowing Diagnostics	ST	<input type="radio"/>	<input checked="" type="radio"/>				
Koski, Laura	Dietician Consultant	<input type="radio"/>	<input checked="" type="radio"/>				
MAS Medical Staffing Corp	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>				
The Nurse Network	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>				
Two Magnet	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>				
Delta-T Group	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>				
ConnectRN	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>				
Amidon Nursing Staffing	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>				
SambaCare	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>				
All American Healthcare Services	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>				
AAA Nursing Care	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"/>				

* 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	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 156,610	156,610						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$							
4. Social Security (F.I.C.A.)	\$ 435,889	435,889						
5. Health Insurance	\$ 404,752	404,752						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 140,763	140,763						
8. Uniform Allowance	\$ 13,217	13,217						
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*	\$	111,234	(111,234)					
d. Accounting and Auditing	\$ 10,249	10,249						
e. Legal (<i>Services should be fully described on Page 15b</i>)	\$ 21,717	40,803	(19,087)					
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$							
g. Office Supplies	\$ 19,119	19,119						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 23,399	23,399						
2. Cellular Phones	\$ 3,167	3,167						
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	\$ 368,607	368,607						
Subtotal	\$ 1,597,490	1,727,810	(130,321)					

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

(Carry Subtotals forward to next page)

General Information and Questionnaire

Accounting Basis

Name of Facility Bel-Air Manor & Rehabilitation Ce	License No. 3108C	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual
 Cash
 Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

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

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

- Yes
 No

Legal Services Information

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

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

1
2
3
4
5

Services Provided by This Firm (*describe fully*)

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

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

- Yes
 No

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

Name of Facility	License No.	Report for Year Ended					Page	of
Bel-Air Manor & Rehabilitation Center	3108C	9/30/2023					16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:	1,597,490	1,727,810	(130,321)					
l. Travel and Entertainment								
1. Resident Travel and Entertainment \$								
2. Holiday Parties for Staff \$	17,441	17,441						
3. Gifts to Staff and Residents \$								
4. Employee Travel \$	1,003	1,003						
5. Education Expenses Related to Seminars and Conventions \$	4,170	4,170						
6. Automobile Expense (<i>not purchase or depreciation</i>) \$								
7. Other (<i>Specify</i>) \$		928	(928)					
See Attached Schedule								
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (<i>all such expenses</i>) \$	11,759	11,759						
2. Advertising Telephone Directory (<i>all such expenses</i>)*** \$								
3. Advertising Other (<i>Specify</i>)*** \$		15,120	(15,120)					
See Attached Schedule								
4. Fund-Raising*** \$								
5. Medical Records \$								
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)*** \$								
7. Postage \$	4,348	4,348						
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) \$	5,457	5,457						
See Attached Schedule								
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** \$		922	(922)					
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>) \$	110,312	110,312						
12. Administrative Management Services** \$	387,492	387,492						
13. Other (<i>Specify</i>) \$	37,084	39,529	(2,445)					
See Attached Schedule								
C-14 Total Administrative & General Expenditures	\$ 2,176,556	2,326,291	(149,735)					

* Do not include Subscriptions, which should go in item 9.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** Facility should self-disallow the expense in the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Meals & Entertainment	\$ 928	\$ (928)				
Total Other Travel and Entertainment	\$ 928	\$ (928)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Adv & Pub Relations Donations	\$ 14,370	\$ (14,370)				
LPI Advertisement	\$ 750	\$ (750)				
Total Other Advertising	\$ 15,120	\$ (15,120)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
CAHCF	\$ 5,457					
Total Dues	\$ 5,457	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Bank Charges	\$ 13,939					
Bank Charges - Lease	\$ 121					
Physician Care Employees	\$ 20,377					
American Expense Renewal	\$ 50					
AR Consulting - Bookkeeping Services, Not Collections	\$ 429					
Unemployment Tax Management	\$ 1,538					
Zoom Renewal	\$ 430					
Fees & Licenses	\$ 2,445	\$ (2,445)				
Charitable Contributions	\$ 200					
Total Other Administrative and General	\$ 39,529	\$ (2,445)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Bel-Air Manor & Rehabilitation Center	3108C	9/30/2023	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	387,492	Finanical and Managerial Support	Page 16, Line m12

*** In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.**

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

Name of Facility	License No.	Report for Year Ended				Page	of
Bel-Air Manor & Rehabilitation Center	3108C	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 225,623	225,623					
2. Non-Food Supplies	\$ 15,253	15,253					
3. Other (Specify) _____	\$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$						
c. Other (Specify) _____ Dietary Equipment	\$ 1,485	1,485					
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 242,361	242,361					
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)		(Specify)	
F. Resident Meals: Total no. of meals served per day:*							
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No							
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify cost.		
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify cost.		
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.		
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)							

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Bel-Air Manor & Rehabilitation Center		3108C	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*	Lbs.							
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$							
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.							
	Amt. \$							
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.							
	Amt. \$							
4. Repair and/or purchase of linens.***	Lbs.							
	Amt. \$	1,114	1,114					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	60,211	60,211					
c. Other (Specify)	\$							
3D. Total Laundry Expenditures (3a + b + c)	\$	61,326	61,326					
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	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping							
a.	In-House Care	Sq. Ft. Serviced by Personnel						
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	41,054	41,054				
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)	\$	41,054	41,054				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from ValueRx	\$	272,713	(272,713)				
b.	Medicine Cabinet Drugs	\$	23,176	23,176				
c.	Medical and Therapeutic Supplies	\$						
d.	Ambulance/Limousine***	\$	10,187	(10,187)				
e.	Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$	35,542	(35,542)				
f.	X-rays and Related Radiological Procedures***	\$	18,824	(18,824)				
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
h.	Laboratory***	\$	83,348	(83,348)				
i.	Recreation	\$	22,426	22,426				
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$						
m.	Other (Specify)**** See Attached Schedule	\$	278,024	282,743	(4,719)			
n.	Physical Therapy Expense	\$		11,223	(11,223)			
o.	Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$	323,627	760,182	(436,555)			

* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 ** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.
 *** Facility should self-disallow the expense in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

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

Name of Facility			License No.	Report for Year Ended	Page of					
Bel-Air Manor & Rehabilitation Center			3108C	9/30/2023	21	37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line
Unitex	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Services	60,211			19	3b
All Waste, Inc	PO Box 4272, Hartford, CT 06146	<input type="radio"/>	<input checked="" type="radio"/>		Rubbish Removal	24,032			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	15,522			22	6a
Point Click Care	PO Box 8500, Philadelphia, PA 19178	<input type="radio"/>	<input checked="" type="radio"/>		Computer Software Support Services	35,522			16	m11
ADP	1 ADP Plaza, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing Services	21,611			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<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	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 178,152	178,152						
b. Heat	\$ 42,222	42,222						
c. Light & Power	\$ 136,929	136,929						
d. Water	\$ 31,801	31,801						
e. Equipment Lease (<i>Provide detail on page 22b</i>)	\$ 15,257	15,257						
f. Other (<i>itemize</i>)	\$							
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 404,360	404,360						
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	\$ 118,321	118,321						
c. Personal property taxes	\$ 16,406	16,406						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 681,326	681,326						

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

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	9/30/2023			22b	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			7,092	7,092	
BBI Technologies	<input type="radio"/>	<input checked="" type="radio"/>	Copier Lease			8,165	8,165	
	<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"/>						
							Total ***	15,257

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes No

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

Depreciation Schedule

Name of Facility Bel-Air Manor & Rehabilitation Center			License No. 3108C		Report for Year Ended 9/30/2023			Page 23	of 37			
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements												
1. Acquired prior to this report period												
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			7,638,247		7,638,247	5,449,857	Various	Various				
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)			13,248		13,248		Various	Various	1,274			
B-4. Subtotal										1,274		
C. Non-Movable Equipment												
1. Acquired prior to this report period			696,439		696,439	512,890	Various	Various				
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)			69,025		69,025		Various	Various	3,639			
C-4. Subtotal										3,639		
		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					741,030		741,030	628,954	Various	Various		
b. Disposals (attach schedule)												
Acquired during this report period (attach schedule):												
c. Administrative												
d. Standard Resident					31,587		31,587		Various	Various	1,727	
e. Specialized Resident												
Total Acquired during this report period					31,587		31,587				1,727	
D-3. Subtotal												1,727
E. Total Depreciation												6,641

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
12/29/2022	Computer	Standard Resident	\$ 1,295	3	\$ 324
2/28/2023	Computer	Standard Resident	\$ 1,086	3	\$ 211
4/17/2023	Steam Cleaner	Standard Resident	\$ 1,628	5	\$ 163
4/17/2023	Crash Cart	Standard Resident	\$ 2,962	5	\$ 296
4/20/2023	Bed Stations	Standard Resident	\$ 1,192	5	\$ 119
6/16/2023	Steam Cleaner	Standard Resident	\$ 2,037	5	\$ 136
7/12/2023	Software Modern Email Security	Standard Resident	\$ 1,777	3	\$ 89
8/3/2023	Containers	Standard Resident	\$ 15,846	10	\$ 264
8/4/2023	Crash Cart	Standard Resident	\$ 3,764	5	\$ 125
Total additions for Movable Equipment			\$ 31,587		\$ 1,727 *
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
Total additions for Leasehold Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility Bel-Air Manor & Rehabilitation Center			License No. 3108C		Report for Year Ended 9/30/2023			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2023	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	43,346			
7. Acquisition Cost				
a. Land	7,000			
b. Building	108,929			
Part B - Owner and Related Parties	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 _____				
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	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended				Page	of	
Bel-Air Manor & Rehabilitation C		3108C		9/30/2023				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:										
12. C. Movable Equipment										
1. Automotive Equipment				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
2. Other (Specify)				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
B. Item		Rate	Amount							
Lender										
Address of Lender										
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$						
12. D. Other Interest Expense (Specify) Interest Expense				\$	14,155	14,155				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	14,155	14,155				
14. Insurance										
a. Insurance on Property (buildings only)				\$	16,132	16,132				
b. Insurance on Automobiles				\$						
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$	72,138	72,138				
2. Fire and Extended Coverage				\$						
3. Other (Specify)				\$						
14d. Total Insurance Expenditures (14a + b + c)				\$	88,271	88,271				
15. Total All Expenditures (A-13 thru C-14)				\$	9,562,738	10,320,506	(752,964)		(4,804)	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Bel-Air Manor & Rehabilitation Center	3108C	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 6,440,934	6,440,934			
b. Medicaid Room and Board Contractual Allowance **	\$ (2,092,467)	(2,092,467)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,411,867	1,411,867			
b. Medicare Room and Board Contractual Allowance **	\$ 437,848	437,848			
4. a. Private-Pay Residents and Other	\$ 3,098,329	3,098,329			
b. Private-Pay Room and Board Contractual Allowance **	\$ (923,528)	(923,528)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 273,835	273,835			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (273,835)	(273,835)			
c. Prescription Drugs - Non-Medicare	\$ 15,020	15,020			
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	\$ 230,255	230,255			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (230,255)	(230,255)			
c. Physical Therapy - Non-Medicare	\$ 606,024	606,024			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ (76,235)	(76,235)			
b. Speech Therapy - Medicare Contractual Allowance **	\$ 76,235	76,235			
c. Speech Therapy - Non-Medicare	\$ 115,786	115,786			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 257,709	257,709			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (257,709)	(257,709)			
c. Occupational Therapy - Non-Medicare	\$ 229,234	229,234			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (0)	(0)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 1,503	1,503			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,340,551	9,340,551			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 27	27			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 22	22			
V. Total Other Revenue (1 thru 8)	\$ 50	50			
VI. Total All Revenue (III +V)	\$ 9,340,600	9,340,600			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
	Oxygen	\$ 8,390		
	X-Ray	\$ 15,343		
	Lab	\$ 74,480		
	Contractuals Allowances	\$ (98,213)		
	Total Other Resident Revenue - Medicare	\$ (0)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
	Oxygen - Private Pay	\$ 110		
	Oxygen - Private Insurance	\$ 308		
	Oxygen - Managed Care	\$ 150		
	X-Ray - Managed Care	\$ 148		
	Lab - Private Insurance	\$ 120		
	Lab - Managed Care	\$ 667		
	Total Other Resident Revenue	\$ 1,503	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
	Misc Income	\$ 22		
	Total Other Revenue	\$ 22	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air Manor & Rehabilitation Center	3108C	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	136,821
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,522,399
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	5,353
a. Prepaid Insurance	2,921			
b. Prepaid Corporate Taxes	2,432			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	(314,169)
Loans & Exchanges	(365,529)			
Refunds	51,360			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,350,404
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>7,651,495</u>		\$	2,085,838
	Accum. Depreciation <u>5,565,658</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>765,464</u>		\$	211,775
	Accum. Depreciation <u>553,690</u>	Net		
6. Movable Equipment	*Historical Cost <u>772,617</u>		\$	109,134
	Accum. Depreciation <u>663,483</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)			\$	2,406,746

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air Manor & Rehabilitation Center	3108C	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	3,757,151
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>)			\$	158,986

See Schedule				158,986
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	158,986
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,916,137

* 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	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,584,442
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>)				\$	99,179
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>)				\$	1,143,205
Patient Fund		22,766			
Accrued Expenses		68,217			
Accrued User Fee		955,622			
Accrued PTO		96,600	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,826,826

* 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 9/30/2023		Page 34	of 37
Account				Amount	
Total Brought Forward:				2,826,826	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	147,831
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>)				\$	3,819,704
See Schedule					3,819,704
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	3,967,535
C. Total All Liabilities (Lines A-13 + B-5)				\$	6,794,361

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	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	750
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,899,067)
6. Gain or Loss for Period			\$	(979,906)
	10/1/2022	thru	9/30/2023	
7. Total Net Worth			\$	(2,878,223)
C. Total Reserves and Net Worth			\$	(2,878,223)
D. Total Liabilities, Reserves, and Net Worth			\$	3,916,137

I. Preparer's/Reviewer's Certification

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
Chronic and Convalescent Nursing <input checked="" type="checkbox"/> Home (CCNH) & RHNS <input type="checkbox"/> Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
Gennaro Evangelista				
Address Address		Phone Number		
88 Ryders Lane, Stratford, CT 06614		203-381-1327		
Contacted Person Regarding Additional Information Needed Regarding This Report		Phone Number		
Gennaro Evangelista		203-381-1327		
Contact Email Address				
gevangelista@rydershealth.com				