

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Bel-Air Manor & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 256 New Britain Ave., Newington, CT 06111	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

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 9/30/2021	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, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

(Notary Seal)

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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 10/1/2020	To 9/30/2021
Address of Facility 256 New Britain Ave., Newington, CT 06111				
Report Prepared By Ryders Health Management	Phone Number 203-381-1327	Date 11/17/2022		
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 9/30/2021	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 <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> 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 Partners/Members

General Information and Questionnaire
Corporate Owners

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2021	Page of 3A 37
If this facility is owned or operated as a corporation, provide the following information:			
Legal Name of Corporation Bel-Air Manor Nursing & Rehabilitation Center	Business Address 256 New Britain Ave., Newington, CT 06111	State(s) in Which Incorporated 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

State of Connecticut

Annual Report of Long-Term Care Facility

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General Information and Questionnaire
Individual Proprietorship

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2021	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire

Related Parties*

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2021			Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?				<input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.			
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?				<input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," provide the following information:			
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**			
See Attached		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

* Use additional sheets if necessary.

** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2021	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.

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

○ No

Total *** 12,78

* 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 9/30/2021	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 Marcum, LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Dr., New Haven, CT
--	--

Services Provided by This Firm (*describe fully*)

1	Tax Returns, annual financial review	\$	977
2		\$	
3		\$	
4		\$	
		Charge for Services Provided	
		\$	977

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)

Services Provided by This Firm (*describe fully*)

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

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

Page 15, line 1a

Yes No

Schedule of Resident Statistics

Name of Facility Bel-Air Manor & Rehabilitation Center			License No. 3108C				Report for Year Ended 9/30/2021				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					71	71						
A. On last day of PREVIOUS report period	71	71										
B. On last day of THIS report period	71	71							71	71		
2. Number of Residents					61	61						
A. As of midnight of PREVIOUS report period	61	61										
B. As of midnight of THIS report period	62	62							62	62		
3. Total Number of Days Care Provided During Period					2,685	2,685			746	746		
A. Medicare	3,431	3,431										
B. Medicaid (Conn.)	11,080	11,080			8,231	8,231			2,849	2,849		
C. Medicaid (other states)												
D. Private Pay	2,659	2,659			1,909	1,909			750	750		
E. State SSI for RCH												
F. Other (Specify) Managed Care	4,147	4,147			3,122	3,122			1,025	1,025		
G. Total Care Days During Period (3A thru F)	21,317	21,317			15,947	15,947			5,370	5,370		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds					29	29			21	21		
A. Medicaid Bed Reserve Days	50	50										
B. Other Bed Reserve Days	37	37			30	30			7	7		
5. Total Resident Days (3G + 4A + 4B)	21,404	21,404			16,006	16,006			5,398	5,398		

Schedule of Resident Statistics (Cont'd)

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2021	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)	Lost			Gained			CCNH	RHNS	(Specify)		
				(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.

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	8	35		19				
Per Diem Rate								
a. One bed rm.	Various	296.12		497 - 466				
b. Two bed rms.				456 - 424				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B		TOTAL	CCNH	RHNS	(Specify)
		2,668	2,668		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					

C. Other		15,102	15,102		
D. Total Physical Therapy Treatments		17,770	17,770		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B		558	558		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other		1,572	1,572		

D. Total Speech Therapy Treatments		2,130	2,130		
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9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B		943	943		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other		12,203	12,203		

D. Total Occupational Therapy Treatments		13,146	13,146		
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Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		3108C	9/30/2021	10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
		Total Cost and Hours			
Item	CCNH	Hours	RHNS	Hours	(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)	112,138	2,312			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	193,853	8,861			
5. Dietary Service					
a. Head Dietitian	38,521	312			
b. Food Service Supervisor	46,811	1,914			
c. Dietary Workers	265,123	16,961			
6. Housekeeping Service					
a. Head Housekeeper	60,218	2,706			
b. Other Housekeeping Workers	155,006	9,533			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	59,543	2,251			
b. Other Maintenance Workers	19,175	1,058			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	40,427	2,619			
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	109,763	1,943			
b. RN					
1. Direct Care	1,104,988	27,808			
2. Administrative**					
c. LPN					
1. Direct Care	706,823	20,329			
2. Administrative**					
d. Aides and Attendants	1,220,830	58,400			
e. Physical Therapists	330,411	9,930			
f. Speech Therapists	89,407	1,800			
g. Occupational Therapists	129,302	3,551			
h. Recreation Workers	78,695	3,947			
i. Physicians					
1. Medical Director					
2. Utilization Review					
3. Resident Care***					
j. Dentists					
k. Pharmacists					
l. Podiatrists					
m. Social Workers/Case Management	208,804	6,591			
n. Marketing					
o. Other (Specify) See Attached Schedule	157,652	4,699			
<i>A-13. Total Salary Expenditures</i>	<i>5,127,491</i>	<i>187,524</i>			

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

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Schedule of Other Fees (Page 13)

State of Connecticut

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

Name of Facility Bel-Air Manor & Rehabilitation Center			License No. 3108C		Report for Year Ended 9/30/2021			Page 11	of 37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Dr. Robert Sbriglio, MD, MPH								Lord Chamberlain, 7003 Main St., Stratford, CT 06614	2,080	130,697
Martin Sbriglio, RN, NHA								Ryders Health Management, 88 Ryders Lane, Stratford, CT 06614	3,721	145,922
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
Margaret Sbriglio, LPN, NHA								Ryders Health Management, 88 Ryders Lane, Stratford, CT 06614	340	8,565

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

** Include all employment worked during the cost year.

State of Connecticut

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CSP-12 Rev. 10/2005

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

Name of Facility (as licensed) Bel-Air Manor & Rehabilitation Center				License No. 3108C		Report for Year Ended 9/30/2021			Page 12	of 37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Marianne Herold	112,138			Non Discriminatory	Administrative	2,312	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2021	Page 13	of 37
Item	CCNH	Hours	RHNS	Total Cost and 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	3,092			
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	546			
b. Other				
10. Occupational Therapist				
a. Resident Care				
b. Other				
11. Nurses and aides and attendants				
a. RN				
1. Direct Care	(9,458)			
2. Administrative***				
b. LPN				
1. Direct Care	19,256			
2. Administrative***				
c. Aides	19,808			
d. Other				
12. Other (Specify) See Attached Schedule	53,171			
B-13 Total Fees Paid in Lieu of Salaries	156,415			

* 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 9/30/2021		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	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"/>		
HealthPro, 307 International Circle, Suite 100, Hunt Valley, MD 21030	Therapy Management	<input type="radio"/>	<input checked="" type="radio"/>		
Karen Taylor	Infection Control 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"/>		
Mirella Geanuracos		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2021	Page 15	of 37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 195,848	195,848		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 424,047	424,047		
5. Health Insurance	\$ 431,811	431,811		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 15,514	15,514		
8. Uniform Allowance	\$ 14,861	14,861		
9. Other (Specify) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 251,910	251,910		
d. Accounting and Auditing	\$ 977	977		
e. Legal (Services should be fully described on Page 7)	\$ 11,300	11,300		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 19,474	19,474		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 19,128	19,128		
2. Cellular Phones	\$ 3,674	3,674		
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 298,275	298,275		
Subtotal	\$ 1,686,819	1,686,819		

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

(Carry Subtotals forward to next page)

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

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

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

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

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2021		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>		1,686,819	1,686,819		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	14,915	14,915		
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	1,447	1,447		
5. Education Expenses Related to Seminars and Conventions	\$	6,469	6,469		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$	19,661	19,661		
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	12,001	12,001		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	24,419	24,419		
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	\$	5,282	5,282		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	6,126	6,126		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	842	842		
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>)	\$	83,566	83,566		
12. Administrative Management Services**	\$	330,560	330,560		
13. Other (<i>Specify</i>) See Attached Schedule	\$	56,604	56,604		
<i>C-14 Total Administrative & General Expenditures</i>	\$	2,248,711	2,248,711		

* 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	\$ 19,661		
Total Other Travel and Entertainment	\$ 19,661	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Adv & Pub Rel Donations	\$ 24,419		
Total Other Advertising	\$ 24,419	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 5,399		
AAPACN	\$ 17		
AHCA	\$ 710		
Total Dues	\$ 6,126	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Fees & License	\$ 3,483		
Physician Care - Employees	\$ 27,794		
Bank Charges	\$ 14,527		
Banks Charges - Lease	\$ 484		
Fines & Penalties	\$ 7,296		
Unemployment Tax Management	\$ 1,318		
A/R Billing Support	\$ 1,651		
American Express Fee	\$ 50		
Total Other Administrative and General	\$ 56,604	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2021	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Ryders Health Management, 88 Ryders Lane, Stratford, CT 06614	330,560	Financial and Managerial Support	16/m12

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

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

Name of Facility	License No.	Report for Year Ended		Page of
		9/30/2021		18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 154,751	154,751		
2. Non-Food Supplies	\$ 26,747	26,747		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ _____			
c. Other (Specify) _____	\$ _____			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 181,499	181,499		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2021		Page of 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. \$	1,085	1,085	
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. \$			
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	49,732	49,732	
c. Other (Specify) Laundry Supplies	\$	870	870	
3D. Total Laundry Expenditures (3a + b + c)	\$	51,686	51,686	
3E. Laundry Questionnaire				
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2021		Page 20	of 37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 28,364	28,364		
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel				
	Amt.	\$			
C. Other (<i>Specify</i>)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	28,364	28,364		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from ValueRx	\$	277,988	277,988		
b. Medicine Cabinet Drugs	\$	26,188	26,188		
c. Medical and Therapeutic Supplies	\$				
d. Ambulance/Limousine***	\$	43,119	43,119		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	33,312	33,312		
f. X-rays and Related Radiological Procedures***	\$	30,399	30,399		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	101,093	101,093		
i. Recreation	\$	19,325	19,325		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (<i>Specify</i>)**** See Attached Schedule	\$	327,465	327,465		
5M. Total Resident Care Expenditures (5a - 5j)	\$	858,889	858,889		

* 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	\$ 11,851		
Medical Supplies	\$ 259,884		
Medical Supplements	\$ 17,374		
Medical Waste	\$ 667		
Medical Equipment	\$ 3,521		
Medical Equipment - Rental	\$ 22,952		
PT Supplies	\$ 11,216		
Total Other Resident Care	\$ 327,465	\$ -	\$ -

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

* List all contracted services over \$10,000. Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2021			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	167,787	167,787			
b. Heat	\$	34,014	34,014			
c. Light & Power	\$	111,095	111,095			
d. Water	\$	33,061	33,061			
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$	12,783	12,783			
f. Other <i>(itemize)</i>	\$					
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	358,740	358,740			
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	115,894	115,894			
c. Non-Movable Equipment	\$	40,622	40,622			
d. Movable Equipment	\$	30,270	30,270			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	186,786	186,786			
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	\$	119,709	119,709			
c. Personal property taxes	\$	11,644	11,644			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	678,138	678,138			

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

Schedule of Other Repairs and Maintenance

Depreciation Schedule

Name of Facility Bel-Air Manor & Rehabilitation Center				License No. 3108C			Report for Year Ended 9/30/2021				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				7,605,175		7,605,175	5,216,104	Various	Various	115,815			
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)				1,728		1,728		Various	Various	79			
B-4. Subtotal													
C. Non-Movable Equipment				594,666		594,666	427,153	Various	Various	39,471			
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)				23,887		23,887		Various	Various	1,151			
C-4. Subtotal													
	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		
	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					636,024		636,024	570,321	Various	Various	22,492		
a. Acquired prior to this report period													
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)					89,598		89,598		Various	Various	7,778		
D-3. Subtotal												30,270	
E. Total Depreciation												186,786	

Schedule of Land Improvements Acquired during this report period

***Ties to Page 23, Line A3**

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

***Ties to Page 23, Line B3**

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Total deletions for Non-Movable Equipment	\$ -	\$ -	Attachment Pages 23 24
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*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	Cost	Useful Life	Depreciation
Additions:				
10/21/2020	Computers	\$ 3,974	5	\$ 729
12/5/2020	Electrostatic Sprayer	\$ 1,738	5	\$ 290
12/10/2020	Delivery Tray Carts	\$ 9,883	5	\$ 1,647
11/17/2020	Cradle Scale	\$ 7,698	5	\$ 1,347
2/11/2021	Modular Diagnostic Stations	\$ 7,050	5	\$ 881
5/28/2021	Phones	\$ 1,850	10	\$ 62
6/1/2021	Phones	\$ 1,056	10	\$ 35
8/6/2021	Modular Diagnostic Stations	\$ 1,807	5	\$ 60
3/22/2021	Phone System	\$ 13,056	10	\$ 653
3/23/2021	Phone System	\$ 41,484	10	\$ 2,074
Total additions for Movable Equipment		\$ 89,598		\$ 7,778 *
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 Improvements		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvements		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Bel-Air Manor & Rehabilitation Center			License No. 3108C		Report for Year Ended 9/30/2021			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:

- Minimum of 5 years or 60 months.
- Life of mortgage; OR
- Remaining Life of Lease; OR
- 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 9/30/2021	Page 25	of 37
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11. Property Questionnaire

Part A

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

Yes

No

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

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

Description	Total			
1. Date Land Purchased				
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	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	08/01/18			
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)	25			
e. Amount of Principal Borrowed	4,665,000			
f. Principal balance outstanding as of 9/30/2021	4,118,158			

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 9/30/2021			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
2. Second Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
3. Third Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
4. Fourth Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount		\$				
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$				

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended 9/30/2021			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)		\$				
12. D. Other Interest Expense (Specify)		\$	198,091	198,091		
Interest Expense						
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	198,091	198,091		
14. Insurance						
a. Insurance on Property (buildings only)		\$	13,632	13,632		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$	73,603	73,603		
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$				
14d. Total Insurance Expenditures (14a + b + c)		\$	87,235	87,235		
15. Total All Expenditures (A-13 thru C-14)		\$	9,975,260	9,975,260		

D. Adjustments to Statement of Expenditures

Name of Facility Bel-Air Manor & Rehabilitation Center			License No. 3108C	Report for Year Ended 9/30/2021		Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<i>Page 10 - Salaries and Wages</i>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	12g	Occupational Therapy	\$ 129,302	129,302		
4.			Other - See attached Schedule	\$ 8,938	8,938		
<i>Page 13 - Professional Fees</i>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 30,000	30,000		
<i>Pages 15 & 16 - Administrative and General</i>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 251,910	251,910		
10.			Accounting	\$			
10a.			Legal	\$ 5,573	5,573		
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.	16	m3	Unallowable Advertising *	\$ 24,419	24,419		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 27,799	27,799		
<i>Page 18 - Dietary Expenditures</i>							
24.			Meals to employees, guests and others who are not residents	\$			
<i>Page 19 - Laundry Expenditures</i>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<i>Page 20 - Housekeeping Expenditures</i>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$ 477,941	\$ 477,941			

* 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)
10	12o	Respiratory Therapy	\$ 8,938		
Total Other Salaries Adjustment			\$ 8,938	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12	Pulmology	\$ 30,000		
Total Other Fees Adjustments			\$ 30,000	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	16	Meals & Entertainment	\$ 19,661		
16	m8a	Chamber of Commerce	\$ 842		
16	m13	Fines & Penalties	\$ 7,296		
Total Other A&G Adjustments			\$ 27,799	\$ -	\$ -

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

Name of Facility Bel-Air Manor & Rehabilitation Center			License No. 3108C	Report for Year Ended 9/30/2021		Page 29	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 477,941	477,941		
<i>Page 20 - Resident Care Supplies***</i>							
27.	20	5a2	Prescription Drugs	\$ 277,988	277,988		
28.	20	5d	Ambulance/Limousine	\$ 43,119	43,119		
29.	20	5f	X-rays, etc	\$ 30,399	30,399		
30.	20	5h	Laboratory	\$ 101,093	101,093		
31.			Medical Supplies	\$			
32.	20	500	Oxygen (non emergency)	\$ 33,312	33,312		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 11,216	11,216		
<i>Page 22 - Maintenance and Property</i>							
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	\$			
<i>Page 27 - Insurance</i>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<i>Other - Miscellaneous</i>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<i>Not For Profit Providers Only</i>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)			\$ 975,068	\$ 975,068			

*** 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)
20	51	PT Supplies	\$ 11,216		
Total Other Ancillary Costs			\$ 11,216	\$ -	\$ -

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			\$ -	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2021			Page 30	of 37
		Item	Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 4,151,110	4,151,110				
b. Medicaid Room and Board Contractual Allowance **	\$ (1,474,430)	(1,474,430)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,621,637	1,621,637				
b. Medicare Room and Board Contractual Allowance **	\$ 624,671	624,671				
4. a. Private-Pay Residents and Other	\$ 3,575,189	3,575,189				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,079,353)	(1,079,353)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 25,604	25,604				
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	\$ 247,534	247,534				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (247,534)	(247,534)				
c. Physical Therapy - Non-Medicare	\$ 553,068	553,068				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 63,960	63,960				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (63,960)	(63,960)				
c. Speech Therapy - Non-Medicare	\$ 120,460	120,460				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 213,369	213,369				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (213,369)	(213,369)				
c. Occupational Therapy - Non-Medicare	\$ 199,352	199,352				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 0	0				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 6,254	6,254				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 8,323,562	8,323,562				
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>)	\$ 385	385				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 152,942	152,942				
V. Total Other Revenue (1 thru 8)	\$ 153,327	153,327				
VI. Total All Revenue (III +V)	\$ 8,476,888	8,476,888				

* 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 - Medicare A	\$ 5,699		
	Pharmacy - Medicare A	\$ 273,391		
	X-Ray - Medicare A	\$ 27,314		
	Lab - Medicare A	\$ 93,790		
	Medicare Contractuals	\$ (400,193)		
Total Other Resident Revenue - Medicare		\$ 0	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	(Specify)
	Oxygen - Managed Care	\$ 403		
	X-Ray - Managed Care	\$ 1,302		
	Lab - Managed Care	\$ 4,548		
Total Other Resident Revenue		\$ 6,254	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Interest Income	\$ 385			
Total Interest Income		\$ 385	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	Medicaid - CRF Grant	\$ 57,000		
	Medicare - PRF Grant	\$ 95,942		
Total Other Revenue		\$ 152,942	\$ -	\$ -

G. Balance Sheet

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2021	Page 31	of 37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$ 28,179	
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$ 1,135,127	
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$ 35,526	
a. Prepaid Expenses		1,876		
b. Prepaid Insurance		2,927		
c. Prepaid Corporate Taxes		2,432		
d. See Schedule		28,291		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$ (452,725)	
Medicaid Advances		(44,417)		
Medicare Advances		(285,368)		
Loans & Exchanges		(122,940)		
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$ 746,107	
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	7,606,901	\$	2,274,903
	Accum. Depreciation	5,331,998 Net		
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
5. Non-Movable Equipment	*Historical Cost	618,554	\$	150,779
	Accum. Depreciation	467,776 Net		
6. Movable Equipment	*Historical Cost	725,622	\$	125,031
	Accum. Depreciation	600,591 Net		
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	2,550,713

* 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

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

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

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

Schedule of Other Assets Page 32 Line D7

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

Page Ref	Line Ref	Description	
		Due to BA Realt	\$ 3,375,027
		Due to DM Realt	\$ 17,000
		Notes Payable - Related Party	\$ 147,831
		Phone System Lease	27847.2
Total Other Current Liabilities (Itemize)			\$ 3,567,705

G. Balance Sheet (cont'd)

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2021	Page 32	of 37
Account		Amount		
		Total Brought Forward:		\$ 3,296,820
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>)				\$ 436,627
Due from Cheshire House	235,694			
Due from Mystic Healthcare	37,795			
See Schedule	163,138			
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$ 436,627
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$ 3,733,447

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

G. Balance Sheet (cont'd)

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2021	Page 33	of 37
Account				Amount
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 697,635
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>)				\$ 68,798
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>)				\$ 623,101
Patient Fund		23,630	Accrued PTO	127,614
Aflac - Individual		4,322	Accrued User Fee	380,020
Accrued Expenses		84,306		
Accrued 401k Withholding		3,209	See Schedule	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 1,389,534

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

G. Balance Sheet (cont'd)

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2021	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,389,534	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)			\$	
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable			\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)			\$	3,734,440
Due to Aaron Manor	156,757			
Due to Greentree Manor	9,802			
Due to Lord Chamberlain	175			
See Schedule	3,567,705			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$	3,734,440
C. Total All Liabilities (Lines A-13 + B-5)			\$	5,123,973

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	9/30/2021	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				\$ 107,097
6. Gain or Loss for Period		10/1/2020	thru	9/30/2021
				\$ (1,498,373)
7. Total Net Worth				\$ (1,390,526)
C. Total Reserves and Net Worth				\$ (1,390,526)
D. Total Liabilities, Reserves, and Net Worth				\$ 3,733,447

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air Manor & Rehabilitation Center	3108C	9/30/2021	36	37
Account				Amount
A. Balance at End of Prior Period as shown on Report of 09/30/2020				\$ 107,846
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 8,476,888
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 9,975,260
D. Net Income or Deficit				\$ (1,498,372)
E. Balance				\$ (1,390,526)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
F-3. Total Additions				\$
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$
Name and Address (No., City, State, Zip)	Title	Amount		
2. Other Withdrawings (<i>Specify</i>)				\$
Purpose	Amount			
3. Total Deductions				\$
H. Balance at End of Period				\$ (1,390,526)

I. Preparer's/Reviewer's Certification

Name of Facility Bel-Air Manor & Rehabilitation Center	License No. 3108C	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		

Preparer/Reviewer Certification

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

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