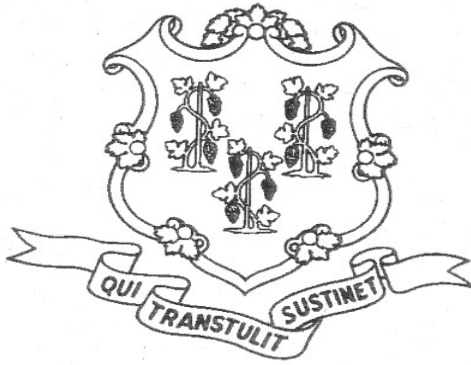


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Bel-Air Manor	
Address (No. & Street, City, State, Zip Code) 256 New Britain Ave., Newington, CT 06111	
Type of Facility <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) </div> <div style="width: 30%;"> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) </div> <div style="width: 30%;"> <input checked="" type="checkbox"/> Other </div> </div>	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 2108C	RHNS	Other	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	License No. 2108C	Report for Year Ended 9/30/2018	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 [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, 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	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 256 New Britain Ave., Newington, CT 06111				
Report Prepared By Ryders Health Management	Phone Number 203-381-1327	Date 2/11/2019		
Item	Total	CCNH	RHNS	Other
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 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Bel-Air Manor		Address (No. & Street, City, State, Zip) 256 New Britain Ave., Newington, CT 06111		
License Numbers:	CCNH 2108C	RHNS	Other	Medicare Provider No. 07-5393
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Other				
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 checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.				
Change in ownership percentages only.				
Administrator				
Name of Administrator Marianne Herold		Nursing Home Administrator's License No.:	001304	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:	N/A	

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Bel-Air Manor	License No. 2108C	Report for Year Ended 9/30/2018	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
Bel-Air Manor Nursing & Rehabilitation Center	256 New Britain Ave., Newington, CT 06111	CT	

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
Dr. Robert Sbriglio, MD, MPH, 2009 Trust	256 New Britain Ave., Newington, CT 06111	Member	25
Martin Sbriglio, RN, 2009 Trust	256 New Britain Ave., Newington, CT 06111	Member	25
Martin Sbriglio, RN	256 New Britain Ave., Newington, CT 06111	Member	50

Names of Stockholders Owning at Least 10% of Shares	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
Martin Sbriglio, RN	256 New Britain Ave., Newington, CT 06111	Member	50

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air Manor	2108C	9/30/2018	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:				
Owner(s) of Facility				

N/A

**General Information and Questionnaire
 Related Parties***

Name of Facility Bel-Air Manor	License No. 2108C	Report for Year Ended 9/30/2018	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	%**				
Bel-Air Manor Realty	256 New Britain Ave., Newington, CT 06111	<input type="radio"/>	<input checked="" type="radio"/>		Rental of Real Estate	22/9	360,000	360,000
Ryders Health Management	88 Ryders Lane, Suite 208, Stratford, CT	<input type="radio"/>	<input checked="" type="radio"/>		Financial and Mangerial Support	16, m12	247,084	247,084
Ryders Health Management (CT Healthcare W/C Trust)	PO Box 30393, Hartford, CT	<input type="radio"/>	<input checked="" type="radio"/>		Workers Comp Insurance	15, 1a1	167,363	167,363
AFCO	5600 North River Road, Suite 400, Rosemont, IL 60018-5187	<input type="radio"/>	<input checked="" type="radio"/>		Property and Liability Insurance	27, 14c1 & 27, 14a	49,584	49,584
Value RX	54 Tuttle Place, Middletown, CT 06457	<input checked="" type="radio"/>	<input type="radio"/>		Pharmacy	20, 5a2	269,925	269,925
		<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	License No. 2108C	Report for Year Ended 9/30/2018	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Bel-Air Manor			License No. 2108C	Report for Year Ended 9/30/2018			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Rioch USA, Inc., PO Box 827577, Philadelphia, PA 19182	<input type="radio"/>	<input checked="" type="radio"/>	Copier Lease	06/01/15	60 months	13,374	13,374	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	Total ***
							13,374	

* 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	License No. 2108C	Report for Year Ended 9/30/2018	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 Lond Wharf Dr., New Haven, CT
---	--

Services Provided by This Firm (*describe fully*)

1 Tax Returns, annual review of financial statement	\$ 22,685
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 22,685

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No 15, 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Seiger Gfeller Laurie, LLP 2 Murtha Cullina 3 Joe D'Agostino 4 Treasurer, State of CT 5 State Marshall	Telephone Number
--	------------------

Address (*No. & Street, City, State, Zip Code*)
 1
 2
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1 Collections - disallowed	\$ 8,470
2 Health care regulatory issues, general matters	\$ 1,587
3 Corporate matter - disallow	\$ 850
4 Conservatorship - disallow	\$ 283
5 State Marshall fees	\$ 55
	Charge for Services Provided
	\$ 11,245

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No 15, 1e

Schedule of Resident Statistics

Name of Facility Bel-Air Manor			License No. 2108C			Report for Year Ended 9/30/2018				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Other	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	Other	Total	CCNH	RHNS	Other
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	71	71			71	71			71	71		
B. On last day of THIS report period	71	71			71	71			71	71		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	68	68			68	68			69	69		
B. As of midnight of THIS report period	69	69			69	69			69	69		
3. Total Number of Days Care Provided During Period												
A. Medicare	3,741	3,741			3,008	3,008			733	733		
B. Medicaid (Conn.)	13,376	13,376			9,899	9,899			3,477	3,477		
C. Medicaid (other states)												
D. Private Pay	3,297	3,297			2,442	2,442			855	855		
E. State SSI for RCH												
F. Other (Specify) VA, Managed Care	3,747	3,747			2,733	2,733			1,014	1,014		
G. Total Care Days During Period (3A thru F)	24,161	24,161			18,082	18,082			6,079	6,079		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	35	35							35	35		
B. Other Bed Reserve Days	130	130			96	96			34	34		
5. Total Resident Days (3G + 4A + 4B)	24,326	24,326			18,178	18,178			6,148	6,148		

Schedule of Resident Statistics (Cont'd)

Name of Facility Bel-Air Manor			License No. 2108C			Report for Year Ended 9/30/2018			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Other	Lost			Gained			CCNH	RHNS	Other	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	Other			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	Other	R.C.H.	ICF-MR				
No. of Residents	7		35		27								
Per Diem Rate													
a. One bed rm.	Various		242.91		497, 466, 476, 461								
b. Two bed rms.					456, 424								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	Other		
A. Medicare - Part B								3,894	3,894				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								18,173	18,173				
D. Total Physical Therapy Treatments								22,067	22,067				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								212	212				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								1,355	1,355				
D. Total Speech Therapy Treatments								1,567	1,567				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								1,529	1,529				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								16,279	16,279				
D. Total Occupational Therapy Treatments								17,808	17,808				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Bel-Air Manor	2108C	9/30/2018	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	Other	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)	107,694	2,183				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	173,066	8,315				
5. Dietary Service						
a. Head Dietitian	31,931	834				
b. Food Service Supervisor	44,735	1,820				
c. Dietary Workers	249,576	16,893				
6. Housekeeping Service						
a. Head Housekeeper	52,197	2,184				
b. Other Housekeeping Workers	141,130	10,366				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	54,903	2,052				
b. Other Maintenance Workers	31,021	1,956				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	30,594	2,143				
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	82,538	1,808				
b. RN						
1. Direct Care	735,058	19,968				
2. Administrative**	258,638	6,214				
c. LPN						
1. Direct Care	527,994	17,584				
2. Administrative**						
d. Aides and Attendants	1,027,056	65,328				
e. Physical Therapists	341,885	9,837				
f. Speech Therapists	68,200	1,230				
g. Occupational Therapists	193,940	5,890				
h. Recreation Workers	68,833	3,941				
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	190,816	6,670				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	160,993	6,235				
<i>A-13. Total Salary Expenditures</i>	4,572,798	193,452				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		Other	
	\$	Hours	\$	Hours	\$	Hours
Rehab Program Manager	\$ 96,190	2,452				
Medical Records	\$ 58,772	3,606				
Respiratory Therapy	\$ 6,031	177				
Total	\$ 160,993	6,235	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Other	
	\$	Hours	\$	Hours	\$	Hours
Therapy Management Consultant	\$ 44,187	884				
Pulmonary Consultant	\$ 30,000	300				
Managed Care Consultant	\$ 5,252	105				
Total	\$ 79,439	1,289	\$ -	-	\$ -	-

**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				2108C	9/30/2018				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	Other							
Section I - Operators/Owners										
Dr. Robert Sbriglio, MD, MPH								Lord Chamberlain, 7003 Main St., Stratford, CT 06614	2,012	130,000
Martin Sbriglio, RN, NHA								Ryders Health Management, 88 Ryders Lane, Suite 208, Stratford, CT 06614	2,118	130,000
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, Suite 208, Stratford, CT 06614	1,052	26,000

* 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				2108C	9/30/2018				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	Other							
Section III - Administrators***										
Marianne Herold	107,694			Non discriminatory	Administrative	2,183	A2	N/A		
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	2108C	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Other	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	1,148	23				
2. Dentist	5,218	70				
3. Pharmacist	3,744	37				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	60,000	60				
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	1,035	21				
b. Other						
10. Occupational Therapist						
a. Resident Care	3,553	71				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	14,055	216				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	79,439	1,289				
B-13 Total Fees Paid in Lieu of Salaries	169,092	1,796				

* 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		License No. 2108C	Report for Year Ended 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
CT Multispecialty Group, 100 Retreat Ave., Suite 605, Hartford, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Shannaz Hussain, MD, Walsh Ave., Newington, CT	Medical Director, Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Jeffrey Kagan, 365 Willard Ave., Newington, CT	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
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 Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Steven Horowitz, PO Box 587, Rocky Hill, CT	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Turut Yetil, 365 Willard Ave., Newington, CT	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Brijesh Chandwani, PO Box 63, Fairfield, CT	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Charmine Thompson, 43 Kyle Court, Meriden, CT	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
HealthPro, 307 International Circle, Suite 100, Hunt Valley, MD 21030	Rehab Specialist, Therapy Management	<input type="radio"/>	<input checked="" type="radio"/>		
LifeBridge Community Services, 475 Clinton Ave., Bridgeport, CT 06605	ST	<input type="radio"/>	<input checked="" type="radio"/>		
Ready Nurse, PO Box 301076, Dallas, TX 75303	LPN	<input type="radio"/>	<input checked="" type="radio"/>		
CT Multispecialty Group, 100 Retreat Ave., Suite 605, Hartford, CT	Pulmonary Specialist	<input type="radio"/>	<input checked="" type="radio"/>		
Starling Physicians	Pulmonary Specialist	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Bel-Air Manor	2108C	9/30/2018		15	37
Item	Total	CCNH	RHNS	Other	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 167,363	167,363			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 409,467	409,467			
5. Health Insurance	\$ 393,639	393,639			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 6,985	6,985			
8. Uniform Allowance	\$ 16,040	16,040			
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*	\$ 91,819	91,819			
d. Accounting and Auditing	\$ 22,685	22,685			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 11,245	11,245			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 29,332	29,332			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 19,367	19,367			
2. Cellular Phones	\$ 3,540	3,540			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 250	250			
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	\$ 387,500	387,500			
Subtotal	\$ 1,559,232	1,559,232			

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Other
Total	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	Other
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Bel-Air Manor	2108C	9/30/2018		16	37
Item	Total	CCNH	RHNS	Other	
Subtotals Brought Forward:	1,559,232	1,559,232			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 8,890	8,890			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 1,034	1,034			
5. Education Expenses Related to Seminars and Conventions	\$ 4,067	4,067			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 676	676			
7. Other (<i>Specify</i>) See Attached Schedule	\$ 2,762	2,762			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 5,223	5,223			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 23,907	23,907			
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	\$ 5,016	5,016			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 5,890	5,890			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
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>)	\$ 59,882	59,882			
12. Administrative Management Services**	\$ 247,084	247,084			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 29,089	29,089			
C-14 Total Administrative & General Expenditures	\$ 1,952,750	1,952,750			

* 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	Other
Meals & Entertainment	\$ 2,762		
Total Other Travel and Entertainment	\$ 2,762	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Other
Charitable Donations	\$ 300		
Adv & Pub Rel Donations	\$ 23,607		
Total Other Advertising	\$ 23,907	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	Other
CAHCF	\$ 5,341		
COC	\$ 500		
American Express	\$ 49		
Total Dues	\$ 5,890	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	Other
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Other
Fees & License Exp	\$ 5,185		
Physician Care - Employees	\$ 9,109		
Bank Charges	\$ 2,432		
Bank Charges Lease	\$ 494		
Fines & Penalties	\$ 3,060		
A/R Consultant - not collections	\$ 7,508		
Unemployment Tax Management	\$ 1,301		
Total Other Administrative and General	\$ 29,089	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air Manor	2108C	9/30/2018	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, Suite 208, Stratford, CT 06614	247,084	Financial & Managerial Support	16, m12	

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

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

Name of Facility Bel-Air Manor		License No. 2108C	Report for Year Ended 9/30/2018	Page 18	of 37
Item		Total	CCNH	RHNS	Other
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 146,939	146,939		
2.	Non-Food Supplies	\$ 23,769	23,769		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) _____		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 170,708	170,708		
2F. Dietary Questionnaire		Total	CCNH	RHNS	Other
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
P. 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	2108C	9/30/2018	19	37
Item	Total	CCNH	RHNS	Other
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. \$	3,572	3,572	
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 (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	52,907	52,907	
c. Other (Specify) Laundry Supplies	\$	734	734	
3D. Total Laundry Expenditures (3a + b + c)	\$	57,212	57,212	
3F. Laundry Questionnaire				
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
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 laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue 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)			

* 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 3E.

*** 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	2108C	9/30/2018	20	37	
Item		Total	CCNH	RHNS	Other
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	32,423	32,423		
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)	\$	32,423	32,423		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	269,925	269,925		
b. Medicine Cabinet Drugs	\$	30,810	30,810		
c. Medical and Therapeutic Supplies	\$				
d. Ambulance/Limousine***	\$	15,931	15,931		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	31,050	31,050		
f. X-rays and Related Radiological Procedures***	\$	17,017	17,017		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	66,006	66,006		
i. Recreation	\$	31,688	31,688		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	224,293	224,293		
5M. Total Resident Care Expenditures (5a - 5j)	\$	686,719	686,719		

* 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	Other
Physician Care - Patients	\$ 7,337		
Medical Supplies	\$ 156,848		
Medical Supplements	\$ 18,320		
Medical Waste	\$ (5,533)		
Medical Equipment	\$ 899		
Medical Equipment Rental	\$ 28,941		
Medical Supplies - medicare	\$ (146)		
PT Supplies	\$ 17,627		
Total Other Resident Care	\$ 224,293	\$ -	\$ -

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

Name of Facility Bel-Air Manor			License No. 2108C		Report for Year Ended 9/30/2018			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Other	Pg	Line
ADP	1 ADP Plaza, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Payroll processing services	15,782			16	m11
Point Click Care	PO Box 8500, Philadelphia, PA 19178	<input type="radio"/>	<input checked="" type="radio"/>		Computer software support services	15,452			16	m11
Allwaste, Inc	PO Box 310158, Newington, CT	<input type="radio"/>	<input checked="" type="radio"/>		Disposal of garbage	17,777			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	17,904			22	6a
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<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	2108C	9/30/2018			22	37
Item	Total	CCNH	RHNS	Other		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 151,541	151,541				
b. Heat	\$ 29,924	29,924				
c. Light & Power	\$ 114,833	114,833				
d. Water	\$ 26,253	26,253				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 13,374	13,374				
f. Other (<i>itemize</i>)	\$					
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 335,926	335,926				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 112,274	112,274				
c. Non-Movable Equipment	\$ 23,842	23,842				
d. Movable Equipment	\$ 7,961	7,961				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 144,078	144,078				
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	\$ 99,348	99,348				
c. Personal property taxes	\$ 9,030	9,030				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 612,455	612,455				

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

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/1/2017	Vinyl Flooring	\$ 6,057	10	\$ 605.65
1/31/2018	Sheetrocking	\$ 2,340	10	\$ 233.97
2/28/2018	PTAC Unit	\$ 2,704	10	\$ 270.36
5/11/2018	Blinds & Hardware	\$ 3,059	10	\$ 305.85
5/23/2018	Subflooring	\$ 8,024	10	\$ 802.42
6/26/2018	Blinds & Hardware	\$ 3,447	10	\$ 344.69
6/29/2018	Wall construction	\$ 5,956	10	\$ 595.56
8/6/2018	Wall construction	\$ 5,105	10	\$ 510.48
9/18/2018	Grain Tech Door	\$ 1,907	10	\$ 190.66
5/23/2018	Subflooring	\$ 8,024	10	\$ 802.42
7/17/2018	Subflooring	\$ 3,456	10	\$ 345.64
Total additions for Building Improvements		\$ 50,077	10	\$ 5,008 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2017	Air Conditioning	\$ 2,707	20	\$ 135
12/31/2017	Generator	\$ 2,951	20	\$ 148
12/31/2017	Air Conditioning	\$ 2,157	20	\$ 108
12/31/2017	Air Conditioning	\$ 2,756	20	\$ 138
12/31/2017	Generator	\$ 1,269	20	\$ 63
1/31/2018	Backflow Preventer	\$ 2,150	20	\$ 108
5/18/2018	Shower Doors	\$ 1,385	10	\$ 139
6/21/2018	Shower Doors	\$ 1,385	10	\$ 139
6/21/2018	Shower Doors	\$ 1,486	10	\$ 149
5/31/2018	Pump Motor	1672.75	20	\$ 84
Total additions for Non-Movable Equipment		\$ 19,919	20	\$ 1,209 *
Deletions:				

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/11/2017	Telehealth	\$ 9,189	5	\$ 1,837.87
10/1/2017	Geri Menu Software	\$ 980	5	\$ 196.08
6/30/2018	Timekeeping Software	\$ 4,279	5	\$ 855.87
6/30/2018	New Website Design	\$ 516	5	\$ 103.30
8/31/2018	New Website Design	\$ 516	5	\$ 103.30
8/31/2018	Timekeeping Software	\$ 1,721	5	\$ 344.20
9/30/2018	New Website Design	\$ 551	5	\$ 110.18
9/30/2018	New Website Design	\$ 516	5	\$ 103.30
9/30/2018	Timekeeping Software	\$ 533	5	\$ 106.67
10/30/2017	Telehealth	\$ 729	5	\$ 145.74
10/1/2017	Bed	\$ 2,504	5	\$ 500.74
2/26/2018	Chair Lift	\$ 1,309	5	\$ 261.83
3/6/2018	Bed	\$ 2,535	5	\$ 506.99
2/1/2018	Chair Lift	\$ 660	5	\$ 132.09
4/20/2018	Chair Lift	\$ 1,309	5	\$ 261.83
4/24/2018	Beds	\$ 4,192	5	\$ 838.46
6/12/2018	Dining Chairs	\$ 1,584	5	\$ 316.79
6/30/2018	Telehealth	\$ 734	5	\$ 146.81
7/19/2018	Dining Chairs	\$ 1,584	5	\$ 316.79
Total additions for Movable Equipment		\$ 35,944	5	\$ 7,188.83
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ -

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Bel-Air Manor			License No. 2108C		Report for Year Ended 9/30/2018			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	License No. 2108C	Report for Year Ended 9/30/2018	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		71		
6. Square Footage				
7. Acquisition Cost				
a. Land		7,000		
b. Building		108,929		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained		05/15/09		
c. Interest Rate for the Cost Year		5.17%		
d. Term of Mortgage (number of years)		10		
e. Amount of Principal Borrowed		4,000,000		
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		2108C	9/30/2018			26	37
Item		Total	CCNH	RHNS	Other		
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	2108C	9/30/2018	27	37		
Item			Total	CCNH	RHNS	Other
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment \$						
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (<i>Specify</i>) \$						
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 (<i>Specify</i>) Interest Expense \$						
			1,947	1,947		
13. Total All Interest Expense (12B7 + 12C3 + 12D) \$						
			1,947	1,947		
14. Insurance						
a. Insurance on Property (buildings only) \$						
			10,923	10,923		
b. Insurance on Automobiles \$						
c. Insurance other than Property (as specified above)						
1. Umbrella (<i>Blanket Coverage</i>) \$						
			38,661	38,661		
2. Fire and Extended Coverage \$						
3. Other (<i>Specify</i>) \$						
14d. Total Insurance Expenditures (14a + b + c) \$						
			49,584	49,584		
15. Total All Expenditures (A-13 thru C-14) \$						
			8,641,615	8,641,615		

D. Adjustments to Statement of Expenditures

Name of Facility Bel-Air Manor				License No. 2108C	Report for Year Ended 9/30/2018	Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.			Unallowable Advertising *	\$			
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$			
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$			

* All except "Help Wanted".

(Carry Subtotal forward to next page)

** Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

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

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

Name of Facility				License No.	Report for Year Ended	Page	of
Bel-Air Manor				2108C	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Subtotals Brought Forward				\$			
Page 20 - Resident Care Supplies***							
27.			Prescription Drugs	\$			
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$			

*** Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Schedule of Other Ancillary Costs

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

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

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

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

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Unallowable Building Interest			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Bel-Air Manor	2108C	9/30/2018			30	37
Item	Total	CCNH	RHNS	Other		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 5,374,589	5,374,589				
b. Medicaid Room and Board Contractual Allowance **	\$ (2,383,670)	(2,383,670)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,684,679	1,684,679				
b. Medicare Room and Board Contractual Allowance **	\$ 226,442	226,442				
4. a. Private-Pay Residents and Other	\$ 3,476,915	3,476,915				
b. Private-Pay Room and Board Contractual Allowance **	\$ (898,999)	(898,999)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 218,004	218,004				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (218,004)	(218,004)				
c. Prescription Drugs - Non-Medicare	\$ 60,354	60,354				
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	\$ 360,956	360,956				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (360,956)	(360,956)				
c. Physical Therapy - Non-Medicare	\$ 480,620	480,620				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 50,174	50,174				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (50,174)	(50,174)				
c. Speech Therapy - Non-Medicare	\$ 77,566	77,566				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 365,218	365,218				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (365,218)	(365,218)				
c. Occupational Therapy - Non-Medicare	\$ 304,796	304,796				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 0	0				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 28,899	28,899				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 8,432,192	8,432,192				
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>)	\$ 78	78				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 1,873	1,873				
V. Total Other Revenue (1 thru 8)	\$ 1,951	1,951				
VI. Total All Revenue (III +V)	\$ 8,434,143	8,434,143				

* 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	Other
	Oxygen - Med A	\$ 14,978		
	X-Ray - Med A	\$ 11,979		
	Lab - Med A	\$ 45,545		
	Contractuals	\$ (72,501)		
	Total Other Resident Revenue - Medicare	\$ 0	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Other
	VA Revenue	\$ 11,932		
	Oxygen - Managed Care	\$ 2,910		
	X-Ray - Managed Care	\$ 2,275		
	Lab - Private Insurance	\$ 312		
	Lab - Managed Care	\$ 11,470		
	Total Other Resident Revenue	\$ 28,899	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Other
	Interest Income		\$ 78		
	Total Interest Income		\$ 78	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Other
	Misc Income	\$ 1,873		
	Total Other Revenue	\$ 1,873	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air Manor	2108C	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	101,545
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,136,871
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	7,502
a. Prepaid Expenses	4,209			
b. Prepaid Insurance	860			
c. Prepaid Corporate Taxes	2,432			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	3,154
Refunds	3,154			

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,249,071
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>7,577,002</u>		\$	2,591,408
	Accum. Depreciation <u>4,985,594</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>494,649</u>		\$	137,941
	Accum. Depreciation <u>356,708</u>	Net		
6. Movable Equipment	*Historical Cost <u>581,251</u>		\$	52,897
	Accum. Depreciation <u>528,354</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)			\$	2,782,245

* 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 Bel-Air Manor	License No. 2108C	Report for Year Ended 9/30/2018	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	4,031,317
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>)			\$	580,473

See Schedule				
			580,473	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	580,473
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	4,611,790

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		Due from Cheshire House	\$ 258,394
		Due from Mystic Healthcare	\$ 214,833
		Due from Ryders Health Management	\$ 102,823
		Due from Lighthouse Home Health	\$ 5,000
		Due from Douglas Manor	\$ (576)
Total Other Assets			\$ 580,473

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
		Due to Aaron Manor	\$ 9,050
		Due to Chamberlain Manor	\$ 15,000
		Due to Ryders Health	\$ (10,000)
		Due to BA Realty	3490971.9
Total Other Current Liabilities (Itemize)			\$ 3,505,022

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air Manor	2108C	9/30/2018	33	37
Account				Amount
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 381,480
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>)				\$ 98,655
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>)				\$ 217,040
Patient Refund		4,496	Accrued User Fee	101,652
Aflac		11,437		
Accrued Expenses		6,497		
Accrued PTO		92,959	See Schedule	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 697,176

* 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	License No. 2108C	Report for Year Ended 9/30/2018		Page 34	of 37
Account				Amount	
Total Brought Forward:				697,176	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 147,831	
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>)				\$ 3,505,022	
See Schedule		3,505,022			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 3,652,852	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 4,350,028	

G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air Manor	2108C	9/30/2018	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			\$	1,000
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	468,235
6. Gain or Loss for Period			\$	(207,473)
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	261,762
C. Total Reserves and Net Worth			\$	261,762
D. Total Liabilities, Reserves, and Net Worth			\$	4,611,790

H. Changes in Total Net Worth

Name of Facility Bel-Air Manor	License No. 2108C	Report for Year Ended 9/30/2018	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	469,235
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	8,434,143
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	8,641,615
D. Net Income or Deficit			\$	(207,472)
E. Balance			\$	261,763
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 (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	261,763

I. Preparer's/Reviewer's Certification

Name of Facility Bel-Air Manor	License No. 2108C	Report for Year Ended 9/30/2018	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 checked="" type="checkbox"/> Other		
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				
Elizabeth Maglio				
Address Address			Phone Number	
88 Ryders Lane, Stratford, CT 06614			203-381-1327	