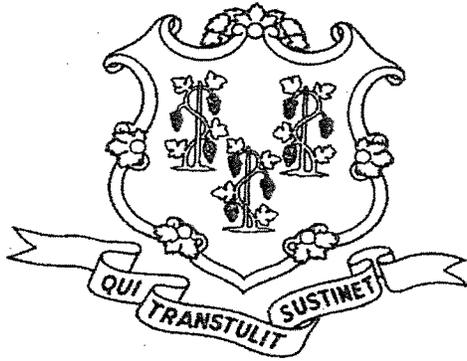


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2015

Name of Facility (as licensed) Bel-Air manor Nursing & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 256 New Britain Avenue, Newington, CT 06111	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 2108C	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

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Bel-Air manor Nursing & Rehabilitation Center	2108C	9/30/2015	1	37

Administrator's/Owner's Certification

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

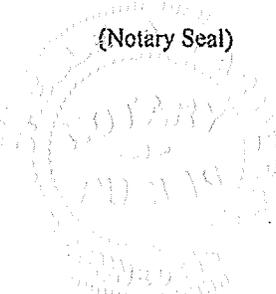
I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Bel-Air manor Nursing & Rehabilitation Center [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, and that 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
<i>Marianne Herold</i>		1/21/16	<i>Martin Sbriglio</i>		1/21/16
Printed Name (Administrator)			Printed Name (Owner)		
Marianne Herold			Martin Sbriglio		
Subscribed and Sworn to before me	State of	Date	Signed (Notary Public)	Comm. Expires	
<i>Michelle Farmer</i>	CT	1/21/16	<i>Michelle Farmer</i>	MICHELLE A. FARMER NOTARY PUBLIC - State of Connecticut My Commission Expires December 31, 2017	
Address of Notary Public					
189 Oak St. Ste. C, Danbury					

(Notary Seal)



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 Nursing & Rehabilitation Center		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 256 New Britain Avenue, Newington, CT 06111				
Report Prepared By Michael Kirjgsman		Phone Number 203-381-1327	Date 12/31/2015	
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 860-666-5689		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Bel-Air manor Nursing & Rehabilitation Center		Address (No. & Street, City, State, Zip) 256 New Britain Avenue, Newington, CT 06111		
License Numbers:	CCNH 2108C	RHNS	(Specify)	Medicare Provider No. 07-5393
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> 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="checkbox"/> Yes <input checked="" type="checkbox"/> 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.:		

General Information and Questionnaire Corporate Owners

Name of Facility Bel-Air manor Nursing & Rehabilitation Cer	License No. 2108C	Report for Year Ended 9/30/2015	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
Bel-Air Manor Nursing & Rehabilitation Center	256 New Britain Ave, Newington CT 06111		CT	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Dr. Robert Sbriglio, MD, MPH, 2009 Trust	256 New Britain Ave, Newington CT 06111	Member	25	
Martin Sbriglio, RN, 2009 Trust	256 New Britain Ave, Newington CT 06111	Member	25	
Dr. Robert Sbriglio, MD, MPH	256 New Britain Ave, Newington CT 06111	Member	25	
Martin Sbriglio, RN	256 New Britain Ave, Newington CT 06111	Member	25	
Names of Stockholders Owning at Least 10% of Shares				
Dr. Robert Sbriglio, MD, MPH, 2009 Trust	256 New Britain Ave, Newington CT 06111	Member	25	
Martin Sbriglio, RN, 2009 Trust	256 New Britain Ave, Newington CT 06111	Member	25	
Dr. Robert Sbriglio, MD, MPH	256 New Britain Ave, Newington CT 06111	Member	25	
Martin Sbriglio, RN	256 New Britain Ave, Newington CT 06111	Member	25	

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air manor Nursing & Rehabilitation Center	2108C	9/30/2015	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 Nursing & Rehabilitation Center	License No. 2108C	Report for Year Ended 9/30/2015	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 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				
Belair Manor Realty	256 New Britain Ave, Newington, CT	<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 & Managerial Support	16/m12	165,358	165,358
Ryders Health Management (CT Healthcare W/C Trust)	P.O. Box 30393, Hartford, CT	<input type="radio"/>	<input checked="" type="radio"/>	Workers Comp Insurance	15/1a1	130,482	130,482
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	36,493	36,493
Innovative Health Plan	80 Iron Point Circle, Suite 200, Folsom, CA	<input checked="" type="radio"/>	<input type="radio"/>	Health Insurance	15/1a5	399,480	399,480
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

* Use additional sheets if necessary.

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

Annual Report of Long-Term Care Facility

**General Information and Questionnaire
Basis for Allocation of Costs**

Name of Facility Bel-Air manor Nursing & Rehabilitation Center	License No. 2108C	Report for Year Ended 9/30/2015	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.

Management Fees were allocated October 2014 Through April 2015 by beds. Bel-Air Manor is 10.06%. May 2015 and after Management Fees are allocated based on Total Cost Year 2014 Expense minus Management Fees. Bel-Air Manor is 11.25%

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.



ORDER AGREEMENT

Sale Type: Service Only

ORDER AGREEMENT CONSISTS OF THIS PAGE AND THE TERMS AND CONDITIONS ATTACHED

BILL TO INFORMATION

Customer Legal Name:		Ryders Health Management Inc	
Address Line 1:		88 Ryders Ln STE 208	Contact: John Vournelis
Address Line 2:			Phone:
City:		Stratford	E-mail: jvournelis@rydershealth.com
ST / Zip:	CT / 06614	County:	Fax:

BILLING INFORMATION

Check All That Apply:

<input type="checkbox"/> PO Included PO #	<input type="checkbox"/> PS Service (Subject to and governed by additional Terms and Conditions)
<input type="checkbox"/> Sales Tax Exempt (Attach Valid Exemption Certificate)	<input type="checkbox"/> IT Services (Subject to and governed by additional Terms and Conditions)
<input type="checkbox"/> Syndication	<input type="checkbox"/> Fixed Service Charge <input type="checkbox"/> Add To Existing Service Contract #

SERVICE INFORMATION

Service Term (Months)	Base Billing Frequency	Overage Billing Frequency
12	MONTHLY	QUARTERLY

Service Type	Guaranteed Group Total Allowance (Per Base Billing Frequency)		Group Overages		Service Base (Per Base Billing Frequency)	
SILVER	B/W	28000	B/W	0.009300	\$	260.40
	Color	0	Color	0.120000		

SHIP TO INFORMATION

Customer Name:		Geriatrics	
Address Line 1:		256 New Britain Ave	Contact:
Address Line 2:			Phone:
City:		Newington	E-mail:
ST / Zip:	CT / 06111	County:	Fax:

PRODUCT INFORMATION

Product Description LIST ONLY MAINFRAMES	QTY	Service Level	B/W Allowance (Per Base Billing Frequency)	B/W Ovg	Color Allowance (Per Base Billing Frequency)	Color Ovg	Service Base (Per Base Billing Frequency)	Sell Price	Extended Sell Price
MPC2551/C41078270									
MPC2551/C41078271									
MP201SPF/C81001009									

SHIP TO INFORMATION

Customer Name:			
Address Line 1:			Contact:
Address Line 2:			Phone:
City:			E-mail:
ST / Zip:		County:	Fax:

PRODUCT INFORMATION									
Product Description LIST ONLY MAINFRAMES	QTY	Service Level	B/W Allowance (Per Base Billing Frequency)	B/W Ovg	Color Allowance (Per Base Billing Frequency)	Color Ovg	Service Base (Per Base Billing Frequency)	Sell Price	Extended Sell Price

SHIP TO INFORMATION									
Customer Name:									
Address Line 1:				Contact:					
Address Line 2:				Phone:					
City:				E-mail:					
ST / Zip:		County:		Fax:					

PRODUCT INFORMATION									
Product Description LIST ONLY MAINFRAMES	QTY	Service Level	B/W Allowance (Per Base Billing Frequency)	B/W Ovg	Color Allowance (Per Base Billing Frequency)	Color Ovg	Service Base (Per Base Billing Frequency)	Sell Price	Extended Sell Price

ORDER TOTALS									
Service Type Offerings:							Product Total:		
Gold: Includes all supplies and staples. Excludes paper.							BASIC CONNECTIVITY / PS / IT Services :		
Silver: Includes all supplies. Excludes paper and staples.							BuyOut After Promotions:		
Bronze: Parts and labor only. Excludes paper, staples and supplies.							Grand Total: (Excludes Tax) :		
Additional Provisions:									

This contract replaces existing contract 2746583. Effective 6/1/2015

TERMS AND CONDITIONS MAINTENANCE SERVICE ONLY

Customer may acquire maintenance services ("Services") for equipment, software and/or hardware products from Ricoh USA, Inc. ("Ricoh") by executing and delivering to Ricoh this Order for acceptance.

Delivery and Acceptance. Unless otherwise agreed upon by both parties in writing, (a) delivery of products identified on this Order ("Products") to common carrier or, in the case of an arranged delivery by a local Ricoh installation vehicle, actual delivery by such vehicle to Customer shipping point, shall constitute delivery to Customer, and (b) Customer shall be responsible for all installation, transportation and rigging expenses. Customer agrees to confirm delivery of all Products when the same is delivered by signing a delivery and acceptance certificate or written delivery acknowledgement.

Services. (a) This Order identifies the specific Products to be serviced ("Serviced Products"). Ricoh will repair or replace in accordance with the terms and conditions of this Order and the manufacturer's specifications any part of the Serviced Products that becomes unserviceable due to normal usage (other than consumable supplies). Replacement parts will be furnished on an exchange basis and will be new, reconditioned or used. Except for hard drives on Customer-owned equipment, all parts removed due to replacement will become the property of Ricoh. (b) The Services provided by Ricoh under an Order will not include the following: (i) repairs resulting from misuse (including without limitation improper voltage or the use of supplies that do not conform to the manufacturer's specifications), or the failure to provide, or the failure of, adequate electrical power, air conditioning or humidity control; (ii) repairs made necessary by service performed by persons other than Ricoh representatives; (iii) service calls or work which Customer requests to be performed outside of Normal Business Hours (defined below) (unless covered under an extended hour service contract) and Service calls or work which Customer requests to be performed on Ricoh Holidays (defined below); (iv) removable cassette, copy cabinet, exit trays, or any item not related to the mechanical or electrical operation of the Serviced Products; (v) consumable supplies such as paper or staples, unless expressly provided for in the Order; (vi) repairs and/or service calls resulting from attachments not purchased from Ricoh; (vii) any software, system support or related connectivity unless specified in writing by Ricoh; (viii) parts no longer available from the applicable manufacturer; (ix) electrical work external to the Serviced Products, including problems resulting from overloaded or improper circuits; (x) installation or de-installation and/or movement of the Serviced Products from one location to another unless specified in writing by Ricoh; and (xi) repairs of damage or increase in service time caused by force majeure events. Damage to Service Products or parts arising from causes beyond the control of Ricoh are not covered by this Order. Ricoh may terminate its Service obligations under this Order for Serviced Products that have been modified, damaged, altered or serviced by personnel other than those employed by Ricoh.

Service Calls. Service calls will be made during 9:00am – 5:00pm local service time, Monday through Friday ("Normal Business Hours") at the installation address shown this Order. Service does not include coverage on Ricoh holidays, which include New Year's Day, Memorial Day, 4th of July, Labor Day, Thanksgiving, the day after Thanksgiving and Christmas Day (collectively, "Ricoh Holidays"). Travel and labor-time for the service calls after Normal Business Hours, on weekends and on RicoH Holidays, if and when available and only in the event and to the extent that Ricoh agrees to provide such non-standard coverage, will be charged at overtime rates in effect at the time the service call is made. Customer is responsible for disconnecting, repairing and re-connecting unauthorized attachments or components.

Service Charges. (a) Service charges ("Service Charges") will be set forth on this Order and will be payable by the Customer in advance. Service Charges will not include any charges for repairs or Service that are otherwise covered by the applicable manufacturer's limited warranty during the period covered by any such warranty, to the extent Ricoh has agreed with such manufacturer not to charge a customer for any such charges. Additionally, Service necessitated as a result of inadequate key operator involvement, operator caused damage, lack of recommended service, or use of inadequate or incompatible supplies may result in Service being rendered on a time-and-material basis in addition to the Service Charges. Customer acknowledges and agrees that: (i) alterations, attachments, specification changes, or use by Customer of sub-standard supplies that cause excessive service calls may require an increase in Service Charges; (ii) the transfer of the Serviced Products from the location indicated on this Order may result in an increase of Service Charges or the termination of the Order; and (iii) the Toner Inclusive Program (if applicable) is based on manufacturer supply consumption rates. Delivery of supplies will not exceed agreed upon usage. Consumption of covered supply products varying significantly from expected usage may result in additional charges for supplies. Customer agrees to pay when due, all taxes, where applicable, related to this Order, excluding taxes on the income of Ricoh. Customer shall be responsible for any costs related to freight (including fuel surcharges, which may be imposed from time to time), postage/mailling expense (meter rentals) and/or administrative and processing fees and, to the extent Ricoh pays such costs, Customer shall immediately reimburse Ricoh.

(b) Service Charges are based on standard 8.5x11 images. Ricoh reserves the right to assess additional images charges for non-standard images, including 11x17 images. Customer acknowledges that pricing is based on the prevailing rates at the time of the contract. Unless otherwise expressly agreed to in writing, if the term of this Order exceeds twelve (12) months, the Service Charges and any rate expressly stated in this Order may be increased by Ricoh up to ten percent (10%) annually for each year beyond the initial twelve (12) month period, and Customer expressly consents to such adjustment without additional notice.

Term. This Order shall become effective on the effective date of the Order and shall continue for the term identified in this Order. At the expiration of the initial term or any extended term of this Order, it will automatically, subject to applicable law and without further action required by either party, renew for an additional twelve (12) month period, provided that Customer is not then in default. The contracted rate will be adjusted to Ricoh's then-prevailing rates, to be reflected in an automatic increase as of the renewal date, and Customer expressly consents to such adjustment without additional notice.

Early Termination. Customer may terminate the Services provided under this Order prior to its maturity so long as Customer is not then in default and provides Ricoh at least thirty (30) days prior written notice. For an Order having an initial term of at least thirty-six (36) months, Customer shall pay to Ricoh, as liquidated damages and not as a penalty, the following early termination fee ("Termination Fee"): (i) if the termination occurs in months one (1) through twelve (12) of the term of such Order, an amount equal to twelve (12) times the "Monthly Service Charge" (as defined below) payable under such Order; (ii) if the termination occurs in months thirteen (13) through twenty-four (24), an amount equal to nine (9) times the Monthly Service Charge; and (iii) if the termination occurs anytime after the twenty-fourth (24th) month, an amount equal to the lesser of six (6) times the Monthly Service Charge or the number of months remaining under the then current term of such Order. For an Order having an initial term of less than thirty-six (36) months, the Termination Fee shall be equal to the lesser of six (6) times the base Monthly Service Charge or the number of months remaining under the initial term of such Service Order. For the purposes herein, the "Monthly Service Charge" shall equal (i) the base monthly Service Charge set forth in this Order; or (ii) in the event this Order does not contain a base monthly Service Charge, the average monthly Order charges for the six (6) month period prior to the date of Customer's termination. If such termination date occurs less than six (6) months after the effective date of the Order, the Monthly Service Charge will be equal to the average monthly Order charges for the number of months the Order was in effect.

Payment; Risk of Loss; Taxes. Payment terms are net ten (10) days. Customer agrees to pay Ricoh a late charge of one and one-half percent (1.5%) per month on any unpaid amounts or the maximum allowed by law, whichever is less, and in addition shall pay Ricoh all costs and expenses of collection, or in the enforcement of Ricoh's rights hereunder, including, but not limited to, reasonable internal and external legal costs, whether or not suit is brought. All remedies hereunder or at law are cumulative; provided, however, that the sole remedy of Customer for any Services not performed in accordance with the Service standards set forth in this Order shall be the prompt and proper re-performance of such Services at no additional charge. Unless otherwise agreed upon by both parties in writing, Customer assumes all risk of theft, loss or damage, no matter how occasioned, to all Products covered by this Order following delivery by Ricoh to common carrier or, in the case of an arranged delivery by a local Ricoh installation vehicle, delivery by such vehicle to Customer shipping point. Except to the extent of any applicable and validated exemption, Customer agrees to pay any applicable taxes that are levied on or payable as a result of the use, sale, possession or ownership of the Products and/or Services covered hereunder, other than income taxes of Ricoh. In addition, Customer shall be responsible for paying all shipping and handling charges for toner, even if this Order is a toner inclusive contract as set forth on this Order, in accordance with the terms stated on the invoice.

Default. In addition to any other rights or remedies which either party may have under this Order or at law or equity, either party shall have the right to cancel the Services provided under this Order immediately: (i) if the other party fails to pay any fees or charges or any other payments required under this Order when due and payable, and such failure continues for a period of ten (10) days after being notified in writing of such failure; or (ii) if the other party fails to perform or observe any other material covenant or condition of this Order, and such failure or breach shall continue un-remedied for a period of thirty (30) days after such party is notified in writing of such failure or breach; or (iii) if the other party becomes insolvent, dissolves, or assigns its assets for the benefit of its creditors, or files or has filed against it any bankruptcy or reorganization proceeding. Except as expressly permitted by this Order, no refund or credit will be given for any early termination of the Services or any renewal thereof. If Customer defaults in its obligations hereunder, Ricoh may, in addition to any other remedies available at law or equity, require Customer to immediately pay to Ricoh all past due payments under all Orders, and the early termination fee described in the Early Termination Section above.

Reconditioning. Reconditioning and similar major overhauls of Serviced Products may be covered by applicable manufacturer warranties, but are not covered by this Order. If Ricoh determines that such actions may be necessary as a result of normal wear and tear of materials and age factors caused by normal usage in order to keep the Serviced Products in working condition, Ricoh will submit to Customer an estimate of the needed repairs and the cost for such repairs (which costs will be in addition to the Service Charges payable under this Order).

Engineering Changes. Engineering changes, determined applicable by Ricoh, will be controlled and installed by Ricoh. Engineering changes which provide additional capabilities to the Ricoh Equipment (defined below) covered herein will be made at Customer's request at Ricoh's applicable time and material rates then in effect.

Use Of Recommended Supplies; Meter Readings; @Remote. (a) It is not a condition of this Order that Customer use only Ricoh-provided supplies. If Customer uses other than manufacturer recommended supplies, including paper, developer, toner, and fuser oil, and if such supplies are defective or not acceptable for use on the Serviced Product or cause abnormally frequent service calls or service problems, then Ricoh may, at its option, assess a surcharge or terminate the applicable Order with respect to such Serviced Product. If so terminated, Customer will be offered Service on a "Per Call" basis at Ricoh's then-prevailing time and material rates.

(b) If Ricoh determines that Customer has used more supplies than the manufacturer's recommended specifications as provided by Ricoh, Customer will pay reasonable charges for those excess supplies and/or Ricoh may refuse Customer additional supply shipments. Customer agrees to provide Ricoh true and accurate meter readings monthly and in any reasonable manner requested by Ricoh, whether via telephone, email or otherwise. If accurate meter readings are not provided on a timely basis, Ricoh reserves the right to estimate the meter readings from previous meter readings and Customer agrees to pay Service Charges based on such estimated meter reads. Appropriate adjustments will be made to subsequent billing cycles following receipt of actual and accurate meter readings.

(c) As part of its Services, Ricoh may, at its discretion and dependent upon device capabilities, provide remote meter reading and equipment monitoring services using its @Remote solution. This may allow for automated meter reading and submission, automatic placement of low toner alerts, automatic placement of service calls in the event of a critical Product failure and may enable firmware upgrades. The meter count and other information collected by @Remote ("Data") is sent via the internet to remote servers some of which may be located outside the U.S. @Remote cannot and does not collect Customer document content or user information. Ricoh uses reasonably available technology to maintain the security of the Data; however, Customer acknowledges that no one can guaranty security of information maintained on computers and on the internet. Ricoh retains full rights to the Data (but not Customer documents or information), which it or its authorized third parties may use to service the Serviced Products. Ricoh may also use the Data for its normal business purposes including product development and marketing research, however, the Data will not be provided to market research consultants in a form that personally identifies the Customer. Ricoh may dispose of the Data at any time and without notice. The @Remote technology is the confidential and proprietary information of Ricoh and/or its licensors protected by copyright, trade secret and other laws and treaties. Ricoh retains full title, ownership and all intellectual property rights in and to @Remote. In the event Customer does not rely on automatic meter reading devices or equipment monitoring services, Ricoh reserves the right to assess a surcharge for manual meter reads in addition to the Service Charges.

Customer Obligations. Customer agrees to provide a proper place for the use of the Serviced Products, including but not limited to, electric service, as specified by the manufacturer. Customer will provide adequate facilities (at no charge) for use by Ricoh representatives in connection with the Service of the Serviced Products hereunder within a reasonable distance of the Serviced Products. Customer agrees to provide such access to its facilities, networks and systems as may be reasonably necessary for Ricoh to perform its Services, including but not limited to "360 degree" service access to the Serviced Products. Customer will provide a key operator for the Serviced Products and will make operators available for instruction in use and care of the Serviced Products. Unless otherwise agreed upon by Ricoh in writing or designated in this Order, all supplies for use with the Serviced Products will be provided by Customer and will be available "on site" for servicing. Customer agrees that any systems utilizing similar supplies must be covered under similar inclusive service programs.

Data Management. The parties acknowledge and agree that Ricoh shall have no obligation to remove, delete, preserve, maintain or otherwise safeguard any information, images or content retained by or resident in any Serviced Products, whether through a digital storage device, hard drive or other electronic medium ("Data Management Services"). If desired, Customer may engage Ricoh to perform Data Management Services at then-prevailing rates. Customer acknowledges that Customer is responsible for ensuring its own compliance with legal requirements in connection with data retention and protection and that Ricoh does not provide legal advice or represent that the Serviced Products will guarantee compliance with such requirements. The selection, use and design of any Data Management Services, and any decisions arising with respect to the deletion or storage of data, as well as the loss of any data resulting therefrom, shall be the sole and exclusive responsibility of Customer.

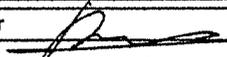
Returns: Damaged Products. No Products may be returned without Ricoh's prior written consent. Only consumable goods invoiced within sixty (60) days will be considered for return. All claims for damaged Products or delay in delivery shall be deemed waived unless made in writing, delivered to Ricoh within five (5) days after receipt of Products.

Warranty. Ricoh agrees to perform its Services in a professional manner, consistent with applicable industry standards. For any Products manufactured by Ricoh ("Ricoh Equipment"), Ricoh further warrants that, at the time of delivery and for a period of ninety (90) days thereafter the Ricoh Equipment will be in good working order and will be free from any defects in material and workmanship. Ricoh's obligations under this warranty are limited solely to the repair or replacement (at Ricoh's option) of parts proven to be defective upon inspection. The foregoing warranty shall not apply (a) if the Ricoh Equipment is installed, wired, modified, altered, moved or serviced by anyone other than Ricoh, or, (b) if the Ricoh Equipment is installed, stored and utilized and/or maintained in a manner not consistent with Ricoh specifications or (c) if a defective or improper non-Ricoh accessory or supply or part is attached to or used in the Ricoh Equipment, or (d) if the Ricoh Equipment is relocated to any place where Ricoh services are not available. CUSTOMER ACKNOWLEDGES THAT THE LIMITED WARRANTY CONTAINED HEREIN DOES NOT ASSURE UNINTERRUPTED OPERATION AND USE OF THE RICOH EQUIPMENT. In connection with any other Product sale, Ricoh shall transfer to Customer any Product warranties made by the applicable Product manufacturer, to the extent transferable and without recourse. Physical or electronic copies of any applicable Product warranty will be delivered by Ricoh to Customer only upon Customer's specific written request. EXCEPT AS EXPRESSLY SET FORTH IN THIS ORDER, RICOH DISCLAIMS ALL WARRANTIES AND REPRESENTATIONS, EXPRESS OR IMPLIED, OF ANY NATURE WHATSOEVER, INCLUDING BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR USE, OR FITNESS FOR A PARTICULAR PURPOSE. RICOH SHALL NOT BE RESPONSIBLE AND SHALL HAVE NO LIABILITY FOR LOST PROFITS, LOSS OF REVENUE, OR ANY SPECIAL, EXEMPLARY, INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES, INCLUDING BUT NOT LIMITED TO DAMAGES ARISING OUT OF OR IN ANY MANNER CONNECTED WITH THIS ORDER, OR THE SUBJECT MATTER HEREOF, OR THE USE OR PERFORMANCE OF THE RICOH EQUIPMENT OR THE LOSS OF USE OF THE RICOH EQUIPMENT, REGARDLESS OF THE FORM OF ACTION AND WHETHER OR NOT SUCH PARTY HAS BEEN INFORMED OF, OR OTHERWISE MIGHT HAVE ANTICIPATED THE POSSIBILITY OF SUCH DAMAGES. RICOH'S TOTAL AGGREGATE LIABILITY TO CUSTOMER, IF ANY, UNDER THIS ORDER, SHALL IN NO EVENT EXCEED THE TOTAL FEES PAID TO RICOH THEREUNDER DURING THE ONE-YEAR PERIOD PRECEDING THE DATE ON WHICH THE CLAIM AROSE. IN NO EVENT SHALL RICOH BE LIABLE TO CUSTOMER FOR ANY DAMAGES RESULTING FROM OR RELATED TO ANY FAILURE OF ANY SOFTWARE PROVIDED HEREUNDER, INCLUDING, BUT NOT LIMITED TO, LOSS OF DATA, OR DELAY OF DELIVERY OF SERVICES UNDER THIS ORDER. RICOH ASSUMES NO OBLIGATION TO PROVIDE OR INSTALL ANY ANTI-VIRUS OR SIMILAR SOFTWARE AND THE SCOPE OF SERVICES CONTEMPLATED HEREBY DOES NOT INCLUDE ANY SUCH SERVICES. Customer must comply with any applicable license agreement or license terms relating to intangible property or associated services included in any Products, such as periodic software licenses and/or prepaid data base subscription rights ("Software License"), whether pursuant to written, click-through, shrink-wrap or other agreements for such purpose, with the third party supplier of the software ("Software Supplier"). Ricoh has no right, title or interest in any third party software. Customer is solely responsible for entering into Software Licenses with the applicable Software Supplier.

Assignment; Force Majeure. Customer shall neither assign any right or interest arising under this Order nor delegate any obligations hereunder without the prior written consent of Ricoh. Any such attempted assignment or delegation shall be void. Ricoh shall be excused from any delay or failure in performance of the Services under this Order for any period if such delay or failure is caused by any event of force majeure or other similar factors beyond its reasonable control.

Advice of Counsel. Customer represents and warrants that it has obtained or has had the opportunity to obtain the advice of legal counsel of its choice prior to executing this Order and thereby executes this Order knowingly and willingly after receiving such legal advice.

Governing Law; Entire Agreement. This Order shall be governed by and construed and interpreted in accordance with the laws of the Commonwealth of Pennsylvania without regard to its conflict of laws principles. The parties hereto also agree to submit to the non-exclusive jurisdiction of the courts of the Commonwealth of Pennsylvania to resolve any action under this Order. The Uniform Computer Information Transactions Act shall not apply to this Order. This Order constitutes the entire agreement between the parties with respect to the subject matter contained in this Order, supersedes all proposals, oral and written, and all other communications between the parties relating to the Products; and may not be amended except in writing signed by an officer or authorized representative of Ricoh. Customer agrees and acknowledges that it has not relied on any representation, warranty or provision not explicitly contained in this Order, whether in writing, electronically communicated or in oral form. Any and all representations, promises, warranties, or statements, including by not limited to, statements or representations made in sales presentations or sales proposals, by any Ricoh agent, employee or representative that differ in any way from the terms of this Order shall be given no force or effect. This Order shall be governed solely by these terms and conditions, notwithstanding the inclusion of any additional or different terms and conditions in any order document of any kind issued by Customer at any time. Purchase Orders issued by Customer for Products and/or Services from Ricoh, even if they do not expressly reference or incorporate this Order, shall be subject to this Order and service only to identify the Products and/or Services ordered and shall not be deemed to alter or otherwise modify the terms and conditions of this Order. The delay or failure of either party to enforce at any time any of the provisions of this Order shall in no way be construed to be a waiver of such provision or affect the right of such party thereafter to enforce each and every provision of this Order. If any provision of this Order is held to be invalid or unenforceable, this Order shall be construed as though it did not contain the particular provision held to be invalid or unenforceable. Ricoh may accept or reject any order in the exercise of its discretion and may rely upon each order submitted by Customer as a binding commitment. No local, general or trade custom or usage or course of prior dealings between the parties shall be relevant to supplement or explain any term used herein. This Order may be executed in one or more counterparts which, taken together, shall constitute one and the same original document. Any notices required under this Order should be sent to: 3920 Arkwright Road Macon, GA 31210 Attn: Quality Assurance.

Accepted by Customer	Accepted: Ricoh USA, Inc.
Authorized Signature: 	Authorized Signature:
Printed Name: <u>S. Vourmelis</u>	Printed Name:
Title: <u>IT Director</u>	Title:
Date: <u>6/19/2015</u>	Date:



General Information and Questionnaire
Accounting Basis

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air manor Nursing & Rehabil	2108C	9/30/2015	7	37

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

Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum, LLP	555 Long Warf Dr., New Haven, CT
2	
3	
4	

Services Provided by This Firm (*describe fully*)

1 Medicare cost reports, Corp. tax returns and services, annual review financial statements	\$ 18,732
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 18,732

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	Telephone Number
1 Pullman & Comley, LLC	203-330-2000
2 Murtha Cullina, LLP	860-240-6000
3 Jackson Lewis P.C.	914-872-8060
4 Rosenthal Law Firm, LLC	860-561-3100
5 Weiner and Lesniak, LLP	973-403-1100

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

- 1 850 Main st. Bridgeport, CT 06601
- 2 CityPlace I 185 Asylum Street Hartford, CT
- 3 44 South Broadway, 14th Floor, White Plains, NY
- 4 18 North Main St. West Hartford, CT
- 5 629 Parsippany Road, PO Box 0438, Parsippany, New Jersey 07054

Services Provided by This Firm (*describe fully*)

1 Defending Employee Claims	\$ 3,371
2 Admission Agreement Revision, Collections, State Survey	\$ 4,663
3 Revision of IT policy and employee handbook	\$ 928
4 Collections for Long Term Patient - Self-Dissallowed	\$ 9,143
5 Pharmacy Note Settlement	\$ 8,799
	Charge for Services Provided
	\$ 26,903

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	License No.	Report for Year Ended						Page	of				
		9/30/2015											
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Total	CCNH			RHNS	(Specify)		
Bel-Air manor Nursing & Rehabilitation Center	2108C	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)			Total	CCNH			RHNS	(Specify)
1. Certified Bed Capacity		71	71			71	71			71	71		
A. On last day of PREVIOUS report period													
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		69	69			69	69			64	64		
B. As of midnight of THIS report period						64	64						
3. Total Number of Days Care Provided During Period													
A. Medicare		7,729	7,729			6,079	6,079			1,650	1,650		
B. Medicaid (Conn.)		12,810	12,810			9,647	9,647			3,163	3,163		
C. Medicaid (other states)													
D. Private Pay		2,531	2,531			1,825	1,825			706	706		
E. State SSI for RCH													
F. Other (Specify)		1,293	1,293			807	807			486	486		
G. Total Care Days During Period (3A thru F)		24,363	24,363			18,358	18,358			6,005	6,005		
Total Number of Days Not Included in Figures in 3G													
4. for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days		143	143			125	125			18	18		
B. Other Bed Reserve Days		63	63			57	57			6	6		
5. Total Resident Days (3G + 4A + 4B)		24,569	24,569			18,540	18,540			6,029	6,029		

Schedule of Resident Statistics (Cont'd)

Name of Facility Bel-Air manor Nursing & Rehabilitation Cen	License No. 2108C	Report for Year Ended 9/30/2015	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)	(1)	(2)	(3)				

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	12	33		19				
Per Diem Rate								
a. One bed rm.	See			460, 441, 426				
b. Two bed rms.	Attached	237.00		425, 395				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,916	3,916		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	21,900	21,900		
D. Total Physical Therapy Treatments	25,816	25,816		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	937	937		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	1,452	1,452		
D. Total Speech Therapy Treatments	2,389	2,389		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	1,397	1,397		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	20,488	20,488		
D. Total Occupational Therapy Treatments	21,885	21,885		



STATE OF CONNECTICUT
 DEPARTMENT OF SOCIAL SERVICES
 OFFICE OF THE DEPUTY COMMISSIONER

Telephone
 (860) 424-5693
 Facsimile
 (860) 424-4860
 TDD
 1-800-842-4524

KATHLEEN M. BRENNAN
 Deputy Commissioner

September 14, 2015

Bel-Air Manor
 256 New Britain Avenue
 Newington CT 06111

Provider Number: CCNH 000021080

Dear Provider:

For the rate period of July 1, 2015 through June 30, 2016, the following reimbursement rate for State-aided residents in your facility has been determined pursuant to Section 17b-340 of the Connecticut General Statutes (CGS), as amended, and the regulations promulgated pursuant thereto:

<u>Rate Period</u>	<u>Licensure</u>	<u>Per Diem</u>
7/1/15 – 6/30/16	CCNH	\$237.00

The rate was determined from the data submitted in the Annual Report of Long Term Care Facility for the year ended September 30, 2011, as adjusted through desk review. Pursuant to Public Act 15-5, for the fiscal year ended June 30, 2016, rates shall not exceed those in effect for the period ending June 30, 2015, except the rate paid to a facility may be higher for fair rent additions placed in service in the cost report year ending September 30, 2014.

NOTE: This rate for the period beginning July 1, 2015 will be revised retroactively at a later date to include wage enhancement and benefit increases.

As you know, the issued rate is subject to further adjustment for after-discovered differences in cost data which may take place, particularly as the result of field audit. In addition, due to year-to-year rate increase limitations in statute, changes to rates issued for prior rate periods due to audit, interim rate replacement, or other reasons could result in a revision to the rate issued herein.

Please be advised that, pursuant to section 17b-238(b) of the Connecticut General Statutes, if you are aggrieved by this rate decision and you want to have a hearing, you must:

- (1) Send a written request to the Department of Social Services within 10 days of the date of this letter. The 10 days are measured from the date of this letter to the date of the postmark, email or delivery of the request; AND
- (2) Send a detailed, written description of all items of grievance within 90 days of the date of this letter. The 90 days are measured from the date of this letter to the date of the postmark, email or delivery of the detailed, written description of each specific item of grievance.

You must comply with both of these requirements in order to have a hearing. Please send both the 10-day letter and the detailed items of grievance to Theresa Messner, Department of Social Services, 55 Farmington Avenue, 9th Floor, Hartford, CT 06105 or Theresa.Messner@ct.gov.

Any questions or correspondence concerning this rate letter should be directed to Chris LaVigne, Director, Reimbursement and Certificate of Need, Department of Social Services (860-424-5719).

Sincerely,

Kathleen M. Brennan
 Deputy Commissioner

cc: A. Davis
 M. Heuschkel
 M. Gilbert
 Myers & Stauffer



Bel-Air Manor
 Nursing & Rehabilitation Center
 256 New Britain Ave., Newington, CT 06111
 Tel: (860) 666-5689 Fax: (860) 667-8120
www.rvdershealth.com



GOVERNING BOARD MEMBERS
 Dr. R. Sbriglio, MD/MPH, Chief Medical Director
 Mr. M. Sbriglio, RN/NHA, Administrative Consultant



CHARTING YOUR COURSE TO HEALTH

May 29, 2015

Dear Families and Responsible Parties,

Bel-Air Manor Nursing & Rehabilitation Center prides itself in providing high quality patient care to our residents and the local community. We strive to continue to meet and exceed our quality standards and expectations.

These quality standards, along with our increasing cost of operations and cuts in state funding, make it necessary to adjust our room rates accordingly. Effective July 1, 2015 our new room rates will be as follows:

Sub Acute Deluxe Private Room	\$460.00
Sub Acute Deluxe Semi-Private Room	\$425.00
Long Term Private Room w/shower	\$441.00
Long Term Private Room no shower	\$426.00
Long Term Semi-Private	\$395.00

These rates are very competitive and offer residents a tremendous value for the services and level of care we provide. We are very proud of our accomplishments here this past year and look forward to further improvements in the coming year.

Thank you for your continued support of our center. If you have any questions or would like additional information, please do not hesitate to contact us directly.

Sincerely,

Marianne Herold, BS, NHA
 Administrator



**OCTOBER 1, 2014 – SEPTEMBER 30, 2015
CONNECTICUT – FEDERAL SNF MEDICARE RATES**

CMS MSA CT Counties Transition Wage Index RUG-IV Category	ADL Score	CMI Rural	CMI Urban	Fairfield CBSA 14860 1.3289	W. Hartford, E. Hartford Hartford, Middlesex, Tolland CBSA 25540 1.1119	New Haven CBSA 35300 1.2207	Litchfield (Rural) CBSA 7 1.1273
				10/1/14→9/30/15	10/1/14→9/30/15	10/1/14→9/30/15	10/1/14→9/30/15
RUX	11 - 16	66	66	\$953.56	\$836.94	\$895.41	\$864.70
RUL	2 - 10	65	65	\$932.78	\$818.70	\$875.90	\$847.10
RVX	11 - 16	64	63	\$848.74	\$744.94	\$796.99	\$759.76
RVL	2 - 10	62	61	\$761.46	\$668.34	\$715.03	\$685.86
RHX	11 - 16	61	62	\$768.96	\$674.92	\$722.07	\$680.42
RHL	2 - 10	57	57	\$685.85	\$601.97	\$644.03	\$610.04
RMX	11 - 16	58	58	\$705.39	\$619.12	\$662.38	\$618.35
RML	2 - 10	55	55	\$647.20	\$568.05	\$607.74	\$569.08
RLX	2 - 16	52	53	\$619.49	\$543.73	\$581.71	\$538.21
RUC	11 - 16	60	60	\$722.91	\$634.50	\$678.82	\$669.38
RUB	6 - 10	59	59	\$722.91	\$634.50	\$678.82	\$669.38
RUA	0 - 5	54	51	\$604.46	\$530.54	\$567.60	\$569.08
RVC	11 - 16	53	54	\$620.16	\$544.32	\$582.35	\$566.21
RVB	6 - 10	49	47	\$537.05	\$471.37	\$504.30	\$495.82
RVA	0 - 5	48	46	\$534.97	\$469.55	\$502.35	\$494.06
RHC	11 - 16	47	48	\$540.40	\$474.31	\$507.44	\$486.86
RHB	6 - 10	41	40	\$486.36	\$426.88	\$456.70	\$441.11
RHA	0 - 5	34	26	\$428.18	\$375.81	\$402.07	\$391.85
RMC	11 - 16	40	38	\$474.74	\$416.68	\$445.79	\$423.03
RMB	6 - 10	36	32	\$445.64	\$391.14	\$418.47	\$398.40
RMA	0 - 5	19	18	\$366.69	\$321.84	\$344.33	\$331.52
RLB	11 - 16	37	37	\$461.56	\$405.12	\$433.42	\$404.48
RLA	0 - 10	8	7	\$297.41	\$261.04	\$279.27	\$265.47
ES3	2 - 16	63	64	\$870.57	\$764.10	\$817.48	\$745.21
ES2	2 - 16	56	56	\$681.48	\$598.14	\$639.92	\$585.07
ES1	2 - 16	51	52	\$608.75	\$534.30	\$571.63	\$523.49
HE2	15 - 16	50	50	\$587.96	\$516.06	\$552.11	\$505.90
HE1	15 - 16	39	41	\$488.23	\$428.52	\$458.46	\$421.43
HD2	11 - 14	46	49	\$550.56	\$483.23	\$516.99	\$474.22
HD1	11 - 14	35	36	\$459.13	\$402.98	\$431.14	\$396.80
HC2	6 - 10	44	44	\$519.39	\$455.87	\$487.72	\$447.83
HC1	6 - 10	28	29	\$434.19	\$381.09	\$407.71	\$375.69
HB2	2 - 5	43	43	\$513.16	\$450.40	\$481.87	\$442.55
HB1	2 - 5	27	28	\$430.04	\$377.45	\$403.82	\$372.16
LE2	15 - 16	45	45	\$533.94	\$468.64	\$501.38	\$460.14
LE1	15 - 16	31	33	\$446.66	\$392.04	\$419.43	\$386.24
LD2	11 - 14	42	42	\$513.16	\$450.40	\$481.87	\$442.55
LD1	11 - 14	26	27	\$430.04	\$377.45	\$403.82	\$372.16
LC2	6 - 10	33	35	\$450.82	\$395.69	\$423.33	\$389.76
LC1	6 - 10	18	19	\$380.17	\$333.67	\$356.99	\$329.93
LB2	2 - 5	25	25	\$427.97	\$375.63	\$401.87	\$370.40
LB1	2 - 5	15	15	\$363.55	\$319.09	\$341.38	\$315.85
CE2	15 - 16	38	39	\$475.75	\$417.57	\$446.74	\$410.88
CE1	15 - 16	30	31	\$438.35	\$384.74	\$411.62	\$379.20
CD2	11 - 14	32	34	\$450.82	\$395.69	\$423.33	\$389.76
CD1	11 - 14	23	23	\$413.42	\$362.86	\$388.21	\$358.08
CC2	6 - 10	21	21	\$394.71	\$346.44	\$370.64	\$342.25
CC1	6 - 10	17	17	\$365.62	\$320.91	\$343.33	\$317.62
CB2	2 - 5	16	16	\$365.62	\$320.91	\$343.33	\$317.62
CB1	2 - 5	13	13	\$338.61	\$297.20	\$317.97	\$294.74
CA2	0 - 1	9	9	\$309.52	\$271.67	\$290.65	\$270.10
CA1	0 - 1	6	6	\$288.74	\$253.43	\$271.13	\$252.51
BB2	2 - 5	11	11	\$328.22	\$288.08	\$308.20	\$285.94
BB1	2 - 5	10	10	\$313.67	\$275.31	\$294.54	\$273.63
BA2	0 - 1	4	4	\$272.12	\$238.84	\$255.53	\$238.43
BA1	0 - 1	3	3	\$259.65	\$227.89	\$243.81	\$227.87
PE2	15 - 16	29	30	\$438.35	\$384.74	\$411.62	\$379.20
PE1	15 - 16	24	24	\$417.57	\$366.50	\$392.11	\$361.61
PD2	11 - 14	22	22	\$413.42	\$362.86	\$388.21	\$358.08
PD1	11 - 14	20	20	\$392.64	\$344.62	\$368.70	\$340.49
PC2	6 - 10	14	14	\$355.24	\$311.79	\$333.57	\$308.81
PC1	6 - 10	12	12	\$338.61	\$297.20	\$317.97	\$294.74
PB2	2 - 5	7	8	\$301.21	\$264.38	\$282.84	\$263.06
PB1	2 - 5	5	5	\$288.74	\$253.43	\$271.13	\$252.51
PA2	0 - 1	2	2	\$249.26	\$218.78	\$234.06	\$219.07
PA1	0 - 1	1	1	\$238.87	\$209.65	\$224.30	\$210.28
Default				\$238.87	\$209.65	\$224.30	\$210.28



**OCTOBER 1, 2014 – SEPTEMBER 30, 2015
CONNECTICUT (CONTINUED) – FEDERAL SNF MEDICARE RATES**

CMS MSA CT Counties Transition Wage Index RUG-IV Category	ADL Score	CMI Rural	CMI Urban	New London CBSA 35980 1.1813 10/1/14-9/30/15
RUX	11 - 16	66	66	\$874.24
RUL	2 - 10	65	65	\$855.19
RVX	11 - 16	64	63	\$778.14
RVL	2 - 10	62	61	\$698.12
RHX	11 - 16	61	62	\$705.00
RHL	2 - 10	57	57	\$628.80
RMX	11-16	58	58	\$646.71
RML	2 - 10	55	55	\$593.37
RLX	2 - 16	52	53	\$567.96
RUC	11 - 16	60	60	\$662.77
RUB	6 - 10	59	59	\$662.77
RUA	0 - 5	54	51	\$554.18
RVC	11 - 16	53	54	\$568.58
RVB	6 - 10	49	47	\$492.37
RVA	0 - 5	48	46	\$490.47
RHC	11 - 16	47	48	\$495.45
RHB	6 - 10	41	40	\$445.90
RHA	0 - 5	34	26	\$392.56
RMC	11 - 16	40	38	\$435.25
RMB	6 - 10	36	32	\$408.57
RMA	0 - 5	19	18	\$336.19
RLB	11 - 16	37	37	\$423.17
RLA	0 - 10	8	7	\$272.67
ES3	2 - 16	63	64	\$798.15
ES2	2 - 16	56	56	\$624.79
ES1	2 - 16	51	52	\$558.11
HE2	15 - 16	50	50	\$539.06
HE1	15 - 16	39	41	\$447.61
HD2	11 - 14	46	49	\$504.76
HD1	11 - 14	35	36	\$420.94
HC2	6 - 10	44	44	\$476.19
HC1	6 - 10	28	29	\$398.07
HB2	2 - 5	43	43	\$470.47
HB1	2 - 5	27	28	\$394.27
LE2	15 - 16	45	45	\$489.53
LE1	15 - 16	31	33	\$409.51
LD2	11 - 14	42	42	\$470.47
LD1	11 - 14	26	27	\$394.27
LC2	6 - 10	33	35	\$413.32
LC1	6 - 10	18	19	\$348.54
LB2	2 - 5	25	25	\$392.37
LB1	2 - 5	15	15	\$333.31
CE2	15 - 16	38	39	\$436.18
CE1	15 - 16	30	31	\$401.89
CD2	11 - 14	32	34	\$413.32
CD1	11 - 14	23	23	\$379.03
CC2	6 - 10	21	21	\$361.88
CC1	6 - 10	17	17	\$335.21
CB2	2 - 5	16	16	\$335.21
CB1	2 - 5	13	13	\$310.45
CA2	0 - 1	9	9	\$283.78
CA1	0 - 1	6	6	\$264.72
BB2	2 - 5	11	11	\$300.92
BB1	2 - 5	10	10	\$287.58
BA2	0 - 1	4	4	\$249.48
BA1	0 - 1	3	3	\$238.05
PE2	15 - 16	29	30	\$401.89
PE1	15 - 16	24	24	\$382.84
PD2	11 - 14	22	22	\$379.03
PD1	11 - 14	20	20	\$359.98
PC2	6 - 10	14	14	\$325.69
PC1	6 - 10	12	12	\$310.45
PB2	2 - 5	7	8	\$276.16
PB1	2 - 5	5	5	\$264.72
PA2	0 - 1	2	2	\$228.53
PA1	0 - 1	1	1	\$219.00
Default				\$219.00

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Bel-Air manor Nursing & Rehabilitation Center	2108C	9/30/2015	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)	102,122	2,211				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	179,788	8,653				
5. Dietary Service						
a. Head Dietitian	24,705	719				
b. Food Service Supervisor	46,149	2,057				
c. Dietary Workers	252,370	17,388				
6. Housekeeping Service						
a. Head Housekeeper	52,078	2,152				
b. Other Housekeeping Workers	151,943	11,289				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	48,122	2,206				
b. Other Maintenance Workers	28,957	1,507				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	30,068	2,262				
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	71,597	1,722				
b. RN						
1. Direct Care	857,542	24,294				
2. Administrative**	219,936	5,999				
c. LPN						
1. Direct Care	370,767	13,559				
2. Administrative**						
d. Aides and Attendants	985,949	68,991				
e. Physical Therapists	386,032	9,051				
f. Speech Therapists	78,991	1,422				
g. Occupational Therapists	241,598	7,612				
h. Recreation Workers	61,730	3,537				
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	198,983	7,249				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	163,924	6,597				
<i>A-13. Total Salary Expenditures</i>	4,553,350	200,477				

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

Name of Facility	License No.	Report for Year Ended		Page	of				
		9/30/2015	11			37			
Name	CCNH	Salary Paid		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
		RHNS	(Specify)						
Section I - Operators/Owners									
Dr. Robert Sbriglio, MD, MPH							Lord Chamberlain, 7003 Main St. Stratford, CT 06614	2,128	129,698
Martin Sbriglio, RB, NHA							Ryders Health Management 88 Ryders La., Suite 208, Stratford, CT 06614	2,272	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 La., Suite 208, Stratford, CT 06614	1,040	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) Bel-Air manor Nursing & Rehabilitation Center			License No. 2108C	Report for Year Ended 9/30/2015		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	102,122		non-discriminatory	Administration	2,211	A2	N/A	N/A	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 Nursing & Rehabilitation Center	2108C	9/30/2015	13	37		
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	1,395	31				
2. Dentist	1,470	30				
3. Pharmacist	15,327	319				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	72,000	626				
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 Quarterly Meetings	2,133	21				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care	1,440					
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	37,475	270				
B-13 Total Fees Paid in Lieu of Salaries	131,240	1,297				

* 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.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air manor Nursing & Rehabilitation Center	2108C	9/30/2015	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 130,482	130,482		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 451,493	451,493		
5. Health Insurance	\$ 399,480	399,480		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 5,565	5,565		
8. Uniform Allowance	\$ 18,536	18,536		
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*	\$ 164,410	164,410		
d. Accounting and Auditing	\$ 18,732	18,732		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 26,903	26,903		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 25,472	25,472		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 17,254	17,254		
2. Cellular Phones	\$ 1,624	1,624		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 352,652	352,652		
Subtotal	\$ 1,612,602	1,612,602		

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air manor Nursing & Rehabilitation Center	2108C	9/30/2015	16	37
Item	Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>	1,612,602	1,612,602		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 8,416	8,416		
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 4,407	4,407		
5. Education Expenses Related to Seminars and Conventions	\$ 4,678	4,678		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 107	107		
7. Other (<i>Specify</i>) See Attached Schedule	\$ 1,500	1,500		
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ (1,351)	(1,351)		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 34,557	34,557		
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 3,458	3,458		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 5,095	5,095		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 730	730		
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>)	\$ 73,116	73,116		
12. Administrative Management Services**	\$ 165,358	165,358		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 36,457	36,457		
C-14 Total Administrative & General Expenditures	\$ 1,949,128	1,949,128		

* 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 (Self Disallowed)	\$ 1,500		
Total Other Travel and Entertainment	\$ 1,500	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising & Public Relations	\$ 34,157		
Charitable Donations	\$ 400		
Total Other Advertising	\$ 34,557	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF Dues	\$ 4,845		
AMEX Dues	\$ 190		
CPA Dues	\$ 60		
Total Dues	\$ 5,095	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Harmony Healthcare - Medicare Consultant	\$ 16,658		
Unemployment Tax Management - Unemployment Tax Management Consulta	\$ 904		
HealthPro - Marketplace Analysis	\$ 6,267		
Sales & Use Tax	\$ 1,713		
Quality Innovative Certified Consultants	\$ 400		
Pac Planning Services - Harvard Pilgrim Healthcare Contract Consulting	\$ 181		
Accruals - Pulmonary Consulting Double reversal Previoud Year correction	\$ (2,500)		
Central CT Health District - Pool, Food Service, and Beauty Salon Licenses	\$ 500		
Treasurer, State of CT - Facility License Renewal	\$ 795		
Russell Phillips & Associates - Long Term Care Mutual Aid Plan	\$ 350		
Petty Cash - Medical Director License Renewal	\$ 40		
Ryders Health Management - Amex - Controlled Substance License	\$ 731		
Ryders Health Management - Boggio - Major Contractors License	\$ 56		
Physician Care - Employees - (drug screening & pre-employment physicals)	\$ 6,899		
Bank Charges - Routine Monthly Charges	\$ 3,462		
Total Other Administrative and General	\$ 36,457	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Bel-Air manor Nursing & Rehabilitation C	License No. 2108C	Report for Year Ended 9/30/2015	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 Landing, Suite 208, Stratford, CT 06614	165,358	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	License No.	Report for Year Ended	Page	of
Bel-Air manor Nursing & Rehabilitation Center	2108C	9/30/2015	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 155,444	155,444		
2. Non-Food Supplies	\$ 28,162	28,162		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Management Services**	\$			
d. Other (Specify) _____	\$			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 183,606	183,606		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
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.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility Bel-Air manor Nursing & Rehabilitation Center		License No. 2108C	Report for Year Ended 9/30/2015	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$	1,991	1,991	
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)		\$	37,101	37,101	
c. Management Services**		\$			
d. Other (<i>Specify</i>) Supplies		\$	1,129	1,129	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	40,220	40,220	
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.

** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

*** 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 Nursing & Rehabilitation Center	2108C	9/30/2015		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced				
a. In-House Care	by Personnel				
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	29,883	29,883		
b. Purchased Services (<i>by contract other than through Management Services</i>)	Sq. Ft. Serviced				
(<i>Complete Schedule C-2 att. Page 21</i>)	by Personnel				
	Amt. \$				
c. Management Services*	\$				
d. Other (<i>Specify</i>)	\$				
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	29,883	29,883		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	268,406	268,406		
Medicare \$190,926, Mangd Care Drugs \$60,822, VA \$16,658					
b. Medicine Cabinet Drugs	\$	39,254	39,254		
c. Medical and Therapeutic Supplies	\$				
d. Ambulance/Limousine***	\$	11,340	11,340		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	49,325	49,325		
f. X-rays and Related Radiological Procedures***	\$	28,201	28,201		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	78,792	78,792		
i. Recreation	\$	31,464	31,464		
j. Other (Specify)****	\$	310,548	310,548		
See Attached Schedule					
5K. Total Resident Care Expenditures (5a - 5j)	\$	817,330	817,330		

* 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.

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

Name of Facility		License No.	Report for Year Ended		Page of					
Bel-Air manor Nursing & Rehabilitation Center			2108C	9/30/2015	21	37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No							
ADP	1 ADP Plaza, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing Service	23,294				16 M11
Point Click Care	PO Box 8500 Philadelphia, PA 19178	<input type="radio"/>	<input checked="" type="radio"/>		Computer Software Support Service	11,601				16 M11
H&H Linen Services, Inc.	135 City Ave, New Britain, CT 06051	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Service	30,433				19 3b
AllWaste, Inc.	PO Box 310158, Newington, CT	<input type="radio"/>	<input checked="" type="radio"/>		Disposal of Garbage	16,409				22 6a
Cintas Fire Protection	PO Box 636525, Cincinnati, OH 45263	<input type="radio"/>	<input checked="" type="radio"/>		Fire Protection Service	10,726				22 6a
Ernie's Lawn Service	33-B Charles Street, New Britain, CT 06051	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping, and Snow Removal	15,963				22 6a
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input 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 Nursing & Rehabilitation Cent	2108C	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 183,170	183,170				
b. Heat	\$ 32,466	32,466				
c. Light & Power	\$ 122,688	122,688				
d. Water	\$ 24,156	24,156				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 15,014	15,014				
f. Other (<i>itemize</i>)	\$					
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 377,494	377,494				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 516,519	516,519				
c. Non-Movable Equipment	\$ 20,479	20,479				
d. Movable Equipment	\$ 21,869	21,869				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 558,866	558,866				
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	\$ 88,927	88,927				
c. Personal property taxes	\$ 6,441	6,441				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,014,235	1,014,235				

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

Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
1/31/2015	Ash Creek Enterprises	\$ 589	3	\$ 131
4/30/2015	Ash Creek Enterprises	\$ 247	3	\$ 34
Total additions for Movable Equipment		\$ 835		\$ 165 *
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

Book Group Summary 10/01/14 - 9/30/15

FYE: 9/30/2015

<u>Group</u>	<u>Cost Beginning</u>	<u>Cost Acquisitions</u>	<u>Cost Disposals</u>	<u>Cost Ending</u>	<u>Depreciation Prior</u>	<u>Depreciation Additions</u>	<u>Depreciation Reductions</u>	<u>Depreciation Ending</u>
Building Improvements	7,473,853.76	35,254.35	0.00	7,509,108.11	3,322,891.16	516,519.12	0.00	3,839,410.28
Computer Equipment	9,144.10	835.33	0.00	9,979.43	4,940.27	1,875.06	0.00	6,815.33
Furniture & Fixtures	57,452.00	0.00	0.00	57,452.00	57,452.00	0.00	0.00	57,452.00
Movable Equipment	452,957.79	0.00	0.00	452,957.79	409,262.40	19,993.46	0.00	429,255.86
Non-Movable Equipme	370,370.53	36,205.00	0.00	406,575.53	266,217.57	20,478.75	0.00	286,696.32
Grand Total	<u>8,363,778.18</u>	<u>72,294.68</u>	<u>0.00</u>	<u>8,436,072.86</u>	<u>4,060,763.40</u>	<u>558,866.39</u>	<u>0.00</u>	<u>4,619,629.79</u>

Book Asset Detail 10/01/14 - 9/30/15

FYE: 9/30/2015

Asset #	Date	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
Group: Building Improvements												
2	9/30/98	BUILDING IMPROVEMENTS		15,815.00	0.00	0.00	15,815.00	0.00	15,815.00	0.00	200DB	7.00
3	9/30/91	BUILDING IMPROVEMENTS		40,489.00	0.00	0.00	31,227.20	1,306.10	32,533.30	7,955.70	S/L	31.00
4	9/30/92	BUILDING IMPROVEMENTS		3,373.00	0.00	0.00	2,338.72	108.81	2,447.53	925.47	S/L	31.00
5	9/30/94	BUILDING IMPROVEMENTS		20,850.00	0.00	0.00	13,526.96	672.58	14,199.54	6,650.46	S/L	31.00
6	9/30/95	BUILDING IMPROVEMENTS		19,837.00	0.00	0.00	9,679.68	508.64	10,188.32	9,648.68	S/L	39.00
7	9/30/96	BUILDING IMPROVEMENTS		28,279.00	0.00	0.00	13,081.20	725.10	13,806.30	14,472.70	S/L	39.00
8	2/26/98	NEW WATER LINE		1,172.00	0.00	0.00	498.60	30.05	528.65	643.35	S/L	39.00
9	5/21/98	AC COMPRESSOR		2,983.00	0.00	0.00	1,248.88	76.49	1,325.37	1,657.63	S/L	39.00
10	10/13/97	ELEVATOR		42,714.00	0.00	0.00	18,618.76	1,095.23	19,713.99	23,000.01	S/L	39.00
14	12/06/97	ELEVATOR		43,800.00	0.00	0.00	18,904.96	1,123.08	20,028.04	23,771.96	S/L	39.00
15	11/01/97	BUILDING IMPROVEMENTS		54,844.00	0.00	0.00	23,756.12	1,406.26	25,162.38	29,681.62	S/L	39.00
16	9/30/98	BUILDING IMPROVEMENTS		194,791.00	0.00	0.00	81,801.68	4,994.64	86,796.32	107,994.68	S/L	39.00
17	12/31/98	BUILDING IMPROVEMENTS		84,180.00	0.00	0.00	34,114.52	2,158.46	36,272.98	47,907.02	S/L	39.00
18	9/30/99	BUILDING IMPROVEMENTS		1,432,393.00	0.00	0.00	582,542.36	36,728.03	619,270.39	813,122.61	S/L	39.00
19	9/30/00	BUILDING IMPROVEMENTS		304,499.00	0.00	0.00	112,055.04	7,807.67	119,862.71	184,636.29	S/L	39.00
20	9/30/00	CAPITALIZED INTEREST		136,730.00	0.00	0.00	50,979.80	3,505.90	54,485.70	82,244.30	S/L	39.00
21	9/30/01	LANDSCAPING		5,989.00	0.00	0.00	2,052.72	153.56	2,206.28	3,782.72	S/L	39.00
25	12/31/99	BUILDING IMPROVEMENTS		270,862.00	0.00	0.00	102,739.16	6,945.18	109,684.34	161,177.66	S/L	39.00
87	9/30/00	Wallboard Systems		4,000.00	0.00	0.00	1,436.72	102.56	1,539.28	2,460.72	S/L	39.00
88	9/30/00	Triple A-Basement,Lobby		5,962.00	0.00	0.00	2,140.44	152.87	2,293.31	3,668.69	S/L	39.00
89	9/30/00	MJ Fahey-lobby system,duct install:		17,461.00	0.00	0.00	6,268.64	447.72	6,716.36	10,744.64	S/L	39.00
90	9/30/00	J.Boyle-flooring		6,918.00	0.00	0.00	2,482.56	177.38	2,659.94	4,258.06	S/L	39.00
91	9/30/00	Architect fees		3,500.00	0.00	0.00	1,256.88	89.74	1,346.62	2,153.38	S/L	39.00
92	9/30/00	Surveyor Fees		3,700.00	0.00	0.00	1,328.44	94.87	1,423.31	2,276.69	S/L	39.00
93	9/30/00	Desintec-(CON) Permit Fees for lot		1,500.00	0.00	0.00	575.98	38.46	614.44	924.02	S/L	39.00
94	9/30/00	Wide flange beam		796.00	0.00	0.00	284.92	20.41	305.33	490.67	S/L	39.00
95	9/30/00	Diversified Technologies		2,500.00	0.00	0.00	897.20	64.10	961.30	1,538.70	S/L	39.00
96	9/30/00	A Quality Succo		700.00	0.00	0.00	251.40	17.95	269.35	430.65	S/L	39.00
105	4/16/03	Ceff's landing		2,541.66	0.00	0.00	2,541.66	0.00	2,541.66	0.00	S/L	5.00
106	4/16/03	JE reclass 518-1		2,650.00	0.00	0.00	2,650.00	0.00	2,650.00	0.00	S/L	5.00
113	7/31/05	New Walkway		1,245.50	0.00	0.00	292.78	31.94	324.72	920.78	S/L	39.00
114	9/30/05	New subpanel		1,696.00	0.00	0.00	391.41	43.49	434.90	1,261.10	S/L	39.00
124	5/21/07	Elyon - Electrical wiring for kiosks		2,680.00	0.00	0.00	503.95	68.72	572.67	2,107.33	S/L	39.00
140	9/30/09	Reclass WIP - Misc.		4,115,826.68	0.00	0.00	2,057,913.35	411,582.67	2,469,496.02	1,646,330.66	S/L	10.00
144	9/30/10	WIP RECLASS		445,338.78	0.00	0.00	118,757.00	29,689.25	148,446.25	296,892.53	S/L	15.00
145	5/31/11	Paved Road		27,952.00	0.00	0.00	2,389.07	716.72	3,105.79	24,846.21	S/L	39.00
146	7/31/11	LIGHTING		6,070.62	0.00	0.00	492.92	155.66	648.58	5,422.04	S/L	39.00
148	9/30/11	Lawn Signing		5,394.07	0.00	0.00	414.93	138.31	553.24	4,840.83	S/L	39.00
151	4/30/12	Photography Session		425.40	0.00	0.00	26.36	10.91	37.27	388.13	S/L	39.00
152	6/30/12	Sign Revisions		937.28	0.00	0.00	54.07	24.03	78.10	859.18	S/L	39.00
153	7/11/12	Paving		41,388.77	0.00	0.00	2,387.81	1,061.25	3,449.06	37,939.71	S/L	39.00
154	9/30/12	Boggio, Matt		1,323.00	0.00	0.00	67.84	33.92	101.76	1,221.24	S/L	39.00
155	9/30/12	Master/Grandmaster Key		12.00	0.00	0.00	0.62	0.31	0.93	11.07	S/L	39.00
156	10/31/12	October additions		12,918.17	0.00	0.00	634.87	331.24	966.11	11,952.06	S/L	39.00
157	11/30/12	November additions		9,187.54	0.00	0.00	431.89	235.58	667.47	8,520.07	S/L	39.00
158	12/31/12	December additions		7,150.05	0.00	0.00	320.83	183.33	504.16	6,645.89	S/L	39.00
159	1/31/13	January additions		9,177.64	0.00	0.00	392.20	235.32	627.52	8,550.12	S/L	39.00
160	2/28/13	February additions		1,680.00	0.00	0.00	68.21	43.08	111.29	1,568.71	S/L	39.00
161	6/30/13	Managed roof leak		126.00	0.00	0.00	4.04	3.23	7.27	118.73	S/L	39.00

Book Asset Detail 10/01/14 - 9/30/15

FYE: 9/30/2015

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
Group: Building Improvements (continued)											
162	Cummins Power Systems - mainten.	8/31/13	4,609.76	0.00	0.00	128.05	118.20	246.25	4,363.51	S/L	39.00
167	November '13 Additions	11/30/13	5,415.87	0.00	0.00	115.72	138.87	254.59	5,161.28	S/L	39.00
168	January '14 Additions	1/31/14	554.00	0.00	0.00	9.47	14.21	23.68	530.32	S/L	39.00
169	February '14 Additions	2/28/14	126.00	0.00	0.00	1.88	3.23	5.11	120.89	S/L	39.00
170	July '14 Additions	7/31/14	1,592.32	0.00	0.00	6.80	40.83	47.63	1,544.69	S/L	39.00
171	August '14 Additions	8/31/14	12,797.65	0.00	0.00	27.35	328.14	355.49	12,442.16	S/L	39.00
172	September '14 Additions	9/30/14	2,400.00	0.00	0.00	0.00	61.54	61.54	2,338.46	S/L	39.00
184	Stanley Access	10/29/14	1,692.52	0.00c	0.00	0.00	39.78	39.78	1,652.74	S/L	39.00
185	Three Guys Masonry	11/17/14	2,658.75	0.00c	0.00	0.00	56.81	56.81	2,601.94	S/L	39.00
186	Galla, Gregory - painting	11/28/14	480.00	0.00c	0.00	0.00	10.26	10.26	469.74	S/L	39.00
187	Galla, Gregory	12/05/14	240.00	0.00c	0.00	0.00	5.13	5.13	234.87	S/L	39.00
188	Outdoor emergency water connectic	12/12/14	2,807.64	0.00c	0.00	0.00	59.99	59.99	2,747.65	S/L	39.00
189	Galla, Gregory	12/12/14	480.00	0.00c	0.00	0.00	10.26	10.26	469.74	S/L	39.00
190	Galla, Gregory	12/19/14	810.00	0.00c	0.00	0.00	15.58	15.58	794.42	S/L	39.00
191	Galla, Gregory	12/26/14	660.00	0.00c	0.00	0.00	12.69	12.69	647.31	S/L	39.00
192	Galla, Gregory	1/02/15	720.00	0.00c	0.00	0.00	13.85	13.85	706.15	S/L	39.00
193	Galla, Gregory	1/09/15	480.00	0.00c	0.00	0.00	9.23	9.23	470.77	S/L	39.00
194	Boggio, Matthew (Reimbursements	2/06/15	16.93	0.00c	0.00	0.00	0.29	0.29	16.64	S/L	39.00
195	Pelletier Roofing & Siding - Chimm	6/05/15	10,200.00	0.00c	0.00	0.00	87.18	87.18	10,112.82	S/L	39.00
201	2014 Sales and use tax	1/31/15	813.00	0.00c	0.00	0.00	13.90	13.90	799.10	S/L	39.00
202	completed Projects	10/01/14	13,195.51	0.00c	0.00	0.00	338.35	338.35	12,857.16	S/L	39.00
			7,509,108.11	0.00c	0.00	3,322,891.16	516,519.12	3,839,410.28	3,669,697.83		
Building Improvements											
Group: Computer Equipment											
22	SOFTWARE	5/23/97	556.00	0.00	0.00	556.00	0.00	556.00	0.00	200DB	5.00
23	COMPUTER	8/31/98	3,505.00	0.00	0.00	3,505.00	0.00	3,505.00	0.00	200DB	5.00
176	February '14 Additions	2/28/14	4,088.89	0.00	0.00	795.06	1,362.96	2,158.02	1,930.87	S/L	3.00
177	March '14 Additions	3/31/14	1.58	0.00	0.00	0.26	1.32	1.58	0.00	S/L	3.00
178	April '14 Additions	4/30/14	562.03	0.00	0.00	78.06	187.34	265.40	296.63	S/L	3.00
179	May '14 Additions	5/31/14	423.92	0.00	0.00	47.10	141.31	188.41	235.51	S/L	3.00
180	June '14 Additions	6/30/14	14.61	0.00	0.00	1.22	4.87	6.09	8.52	S/L	3.00
181	July '14 Additions	7/31/14	36.53	0.00	0.00	2.03	12.18	14.21	22.32	S/L	3.00
182	Ask Creek Enterprises	6/30/14	-44.46	0.00	0.00	-44.46	0.00	-44.46	0.00	S/L	3.00
199	Ryders Health Mgt	1/31/15	588.80	0.00c	0.00	0.00	130.84	130.84	457.96	S/L	3.00
200	Ryders Health Mgt	4/30/15	246.53	0.00c	0.00	0.00	34.24	34.24	212.29	S/L	3.00
			9,979.43	0.00c	0.00	4,940.27	1,875.06	6,815.33	3,164.10		
Computer Equipment											
Group: Furniture & Fixtures											
31	FURNITURE & FIXTURES	9/30/92	12,576.00	0.00	0.00	12,576.00	0.00	12,576.00	0.00	200DB	7.00
32	FURNITURE & FIXTURES	9/30/94	3,178.00	0.00	0.00	3,178.00	0.00	3,178.00	0.00	200DB	7.00
33	FURNITURE & FIXTURES	9/30/96	4,032.00	0.00	0.00	4,032.00	0.00	4,032.00	0.00	200DB	7.00
34	LIGHTING FIXTURES	3/23/98	960.00	0.00	0.00	960.00	0.00	960.00	0.00	200DB	5.00
35	REFINISHED 18 CHAIRS	10/31/01	4,314.00	0.00	0.00	4,314.00	0.00	4,314.00	0.00	200DB	7.00
36	FURNITURE & FIXTURES	9/30/94	32,392.00	0.00	0.00	32,392.00	0.00	32,392.00	0.00	200DB	7.00

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Furniture & Fixtures											
			57,452.00	0.00c	0.00	57,452.00	0.00	57,452.00	0.00		
Group: Movable Equipment											
37	MOVABLE EQUIPMENT	9/30/96	10,619.00	0.00	0.00	10,619.00	0.00	10,619.00	0.00	200DB	7.00
38	ADULT WHEELCHAIR	10/31/96	595.00	0.00	0.00	595.00	0.00	595.00	0.00	200DB	7.00
39	ADIRONDAK CHAIRS	12/31/96	2,166.00	0.00	0.00	2,166.00	0.00	2,166.00	0.00	200DB	7.00
40	DIGITAL SCALE	1/31/97	769.00	0.00	0.00	769.00	0.00	769.00	0.00	200DB	7.00
41	4 SHELF CARTS	3/13/97	593.00	0.00	0.00	593.00	0.00	593.00	0.00	200DB	7.00
42	CARPET CLEANER	6/26/97	869.00	0.00	0.00	869.00	0.00	869.00	0.00	200DB	7.00
43	SOLO BED	10/09/97	1,352.00	0.00	0.00	1,352.00	0.00	1,352.00	0.00	200DB	7.00
44	DIALYSIS CHAIR/SURE LIFT	12/05/97	4,940.00	0.00	0.00	4,940.00	0.00	4,940.00	0.00	200DB	7.00
45	FLOOR MACHINE	12/11/97	1,289.00	0.00	0.00	1,289.00	0.00	1,289.00	0.00	200DB	7.00
46	CARPET CLEANER	1/20/98	1,113.00	0.00	0.00	1,113.00	0.00	1,113.00	0.00	200DB	7.00
47	BURNISHER	1/30/98	1,472.00	0.00	0.00	1,472.00	0.00	1,472.00	0.00	200DB	7.00
48	4 DESKS/ 4 CHAIRS	3/10/98	1,760.00	0.00	0.00	1,760.00	0.00	1,760.00	0.00	200DB	7.00
49	2 DESKS/ 2 CHAIRS	3/06/98	880.00	0.00	0.00	880.00	0.00	880.00	0.00	200DB	7.00
50	AUDIO VIDEO EQUIP.	4/06/98	516.00	0.00	0.00	516.00	0.00	516.00	0.00	200DB	7.00
51	COMPUTER EQUIPMENT	4/21/98	1,504.00	0.00	0.00	1,504.00	0.00	1,504.00	0.00	200DB	7.00
52	LIGHTS	3/26/98	960.00	0.00	0.00	960.00	0.00	960.00	0.00	200DB	7.00
53	TRIPLE AAA	2/01/99	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00	200DB	7.00
54	TRIPLE AAA	7/01/99	6,285.00	0.00	0.00	6,285.00	0.00	6,285.00	0.00	200DB	7.00
55	TRIPLE AAA	8/19/99	14,915.00	0.00	0.00	14,915.00	0.00	14,915.00	0.00	200DB	7.00
56	HAND SHOWER & THERMAL C	9/29/99	646.00	0.00	0.00	646.00	0.00	646.00	0.00	200DB	7.00
57	TRIPLE AAA VACUUM CLEANI	9/29/99	505.00	0.00	0.00	505.00	0.00	505.00	0.00	200DB	7.00
58	INACARE MICROAIR MATRI	11/30/99	2,115.00	0.00	0.00	2,115.00	0.00	2,115.00	0.00	200DB	7.00
59	2 COMPUTERS & TRANSER	1/24/00	3,403.00	0.00	0.00	3,403.00	0.00	3,403.00	0.00	200DB	5.00
60	GATEWAY SYSTEM PC	3/27/00	1,431.00	0.00	0.00	1,431.00	0.00	1,431.00	0.00	200DB	5.00
61	TRIPLE A FINISHES	5/19/00	89,337.00	0.00	0.00	89,337.00	0.00	89,337.00	0.00	200DB	7.00
62	WARMING CART	8/29/00	1,484.00	0.00	0.00	1,484.00	0.00	1,484.00	0.00	200DB	7.00
63	TRIPLE A FINISHES	9/30/00	34,150.00	0.00	0.00	34,150.00	0.00	34,150.00	0.00	200DB	7.00
64	COMPUTER	9/30/01	21,018.00	0.00	0.00	21,018.00	0.00	21,018.00	0.00	200DB	5.00
65	CASTERS REFIG.	9/30/01	3,069.00	0.00	0.00	3,069.00	0.00	3,069.00	0.00	200DB	7.00
66	DISHWASHER	9/30/01	1,294.00	0.00	0.00	1,294.00	0.00	1,294.00	0.00	200DB	7.00
97	COMPUTER-ROSIE VOISINE	9/30/02	1,439.00	0.00	0.00	1,439.00	0.00	1,439.00	0.00	200DB	5.00
99	PARADIGM COMPUTER CONSU	8/24/01	5,915.00	0.00	0.00	5,915.00	0.00	5,915.00	0.00	200DB	5.00
104	Network hardware	8/31/03	1,077.48	0.00	0.00	1,077.48	0.00	1,077.48	0.00	S/L	5.00
107	New Washing Machine	1/21/04	3,964.40	0.00	0.00	3,964.40	0.00	3,964.40	0.00	S/L	5.00
110	14 new electric bed	5/19/05	16,469.53	0.00	0.00	16,469.53	0.00	16,469.53	0.00	S/L	7.00
111	New Power Lift	8/31/05	1,825.20	0.00	0.00	1,825.20	0.00	1,825.20	0.00	S/L	7.00
115	Steam Table	10/25/05	2,199.50	0.00	0.00	2,199.50	0.00	2,199.50	0.00	S/L	7.00
116	Pegasus Airwave mattress	12/31/05	10,023.36	0.00	0.00	10,023.36	0.00	10,023.36	0.00	S/L	7.00
117	Direct Supply Equipment	6/30/06	2,258.40	0.00	0.00	2,258.40	0.00	2,258.40	0.00	S/L	7.00
119	MMS - 16 Beds and Rails	10/31/06	18,232.45	0.00	0.00	18,232.45	0.00	18,232.45	0.00	S/L	7.00
120	MMS- Lift Power Standup	11/27/06	2,130.00	0.00	0.00	2,130.00	0.00	2,130.00	0.00	S/L	7.00
121	Macromedia ColdFusion MX	11/30/06	2,223.76	0.00	0.00	2,223.76	0.00	2,223.76	0.00	S/L	7.00
122	Dell - Computers	12/31/06	2,459.20	0.00	0.00	2,459.20	0.00	2,459.20	0.00	S/L	7.00
123	4 biometric kiosk care tracker systel	4/03/07	23,757.00	0.00	0.00	23,757.00	0.00	23,757.00	0.00	S/L	7.00

Book Asset Detail 10/01/14 - 9/30/15

FYE: 9/30/2015

Asset Id	Property Description	Date in Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: Movable Equipment (continued)											
125	Resource System - Caretracker	11/30/07	748.71	0.00	0.00	730.89	17.82	748.71	0.00	S/L	7.00
126	MMS - Patient Lift	1/10/08	1,122.54	0.00	0.00	1,082.43	40.11	1,122.54	0.00	S/L	7.00
128	Activator	11/30/08	7,530.24	0.00	0.00	6,275.21	1,075.75	7,350.96	179.28	S/L	7.00
130	Head and Foot Boards	12/31/08	5,008.50	0.00	0.00	4,114.13	715.50	4,829.63	178.87	S/L	7.00
131	Head and Foot Boards	12/31/08	24,745.70	0.00	0.00	20,326.83	3,535.10	23,861.93	883.77	S/L	7.00
132	Care Tracker	1/27/09	1,856.00	0.00	0.00	1,502.46	265.14	1,767.60	88.40	S/L	7.00
133	Scanner	1/31/09	4,690.00	0.00	0.00	3,796.67	670.00	4,466.67	223.33	S/L	7.00
134	Beds and Rails	5/27/09	18,602.06	0.00	0.00	14,173.01	2,657.44	16,830.45	1,771.61	S/L	7.00
135	Reclass from WIP - Misc.	9/30/09	62,280.98	0.00	0.00	44,486.40	8,897.28	53,383.68	8,897.30	S/L	7.00
140	WIP RECLASS	9/30/10	557.49	0.00	0.00	318.56	79.64	398.20	159.29	S/L	7.00
151	UniMac Washer	7/31/11	5,048.43	0.00	0.00	1,598.66	504.84	2,103.50	2,944.93	S/L	10.00
163	Reimbursement for treadmill	11/30/12	2,823.86	0.00	0.00	739.58	403.41	1,142.99	1,680.87	S/L	7.00
183	Medline - Vital Machine	9/11/14	7,920.00	0.00	0.00	94.29	1,131.43	1,225.72	6,694.28	S/L	7.00
Movable Equipment			452,957.79	0.00c	0.00	409,262.40	19,993.46	429,255.86	23,701.93		

Group: Non-Movable Equipment

69	NON-MOVABLE EQUIPMENT	2/29/88	60,240.00	0.00	0.00	59,291.76	948.24	60,240.00	0.00	S/L	31.00
70	NON-MOVABLE EQUIPMENT	9/30/88	24,350.00	0.00	0.00	24,350.00	0.00	24,350.00	0.00	200DB	7.00
73	NON-MOVABLE EQUIPMENT	9/30/94	36,264.00	0.00	0.00	36,264.00	0.00	36,264.00	0.00	200DB	7.00
74	NON-MOVABLE EQUIPMENT	9/30/95	6,287.00	0.00	0.00	6,287.00	0.00	6,287.00	0.00	200DB	7.00
75	NON-MOVABLE EQUIPMENT	9/30/96	2,617.00	0.00	0.00	2,617.00	0.00	2,617.00	0.00	200DB	7.00
76	3 FILE CABINETS	3/13/97	723.00	0.00	0.00	723.00	0.00	723.00	0.00	200DB	7.00
77	HAND RAILS	12/10/96	1,300.00	0.00	0.00	1,300.00	0.00	1,300.00	0.00	200DB	7.00
78	CABLE	1/20/98	818.00	0.00	0.00	818.00	0.00	818.00	0.00	200DB	7.00
79	HOT WATER BACK FLOW PRE	9/29/99	715.00	0.00	0.00	715.00	0.00	715.00	0.00	200DB	7.00
81	120 GAL. WASHER	11/30/99	2,862.00	0.00	0.00	2,862.00	0.00	2,862.00	0.00	200DB	7.00
82	TRIPLE AAA CONSTRUCTION	12/31/99	8,940.00	0.00	0.00	8,940.00	0.00	8,940.00	0.00	200DB	7.00
83	FENCE	9/30/00	3,309.00	0.00	0.00	3,309.00	0.00	3,309.00	0.00	200DB	7.00
84	29 TV MOUNTS	9/30/00	5,174.00	0.00	0.00	5,174.00	0.00	5,174.00	0.00	200DB	7.00
85	BOILER	5/19/00	964.00	0.00	0.00	964.00	0.00	964.00	0.00	200DB	7.00
86	PHONE SYSTEM	9/30/00	17,130.00	0.00	0.00	17,130.00	0.00	17,130.00	0.00	200DB	7.00
98	COMPRESSOR FOR A/C UNIT	6/10/02	2,650.00	0.00	0.00	2,650.00	0.00	2,650.00	0.00	200DB	7.00
100	Electrical repairs	7/01/03	2,279.00	0.00	0.00	2,279.00	0.00	2,279.00	0.00	S/L	5.00
101	New Compressor	8/28/03	2,180.00	0.00	0.00	2,180.00	0.00	2,180.00	0.00	S/L	5.00
102	Electrical repairs	9/25/03	418.70	0.00	0.00	418.70	0.00	418.70	0.00	S/L	5.00
103	Titan Mechanical	9/30/03	3,520.00	0.00	0.00	3,520.00	0.00	3,520.00	0.00	S/L	5.00
108	Fire Hood	2/05/04	1,590.00	0.00	0.00	1,590.00	0.00	1,590.00	0.00	S/L	5.00
109	hood valve	4/30/04	1,590.00	0.00	0.00	1,590.00	0.00	1,590.00	0.00	S/L	5.00
112	Phone Server	10/31/04	4,197.60	0.00	0.00	4,197.60	0.00	4,197.60	0.00	S/L	5.00
118	Yankee Equipment Motor	3/27/06	1,461.35	0.00	0.00	1,461.35	0.00	1,461.35	0.00	S/L	7.00
127	Direct Supply - hot food table	9/30/08	2,496.19	0.00	0.00	2,139.60	356.59	2,496.19	0.00	S/L	7.00
136	Sales and Use Tax	12/31/08	150.00	0.00	0.00	86.25	15.00	101.25	48.75	S/L	10.00
138	Oil Circulator	6/25/09	1,671.92	0.00	0.00	877.75	167.19	1,044.94	626.98	S/L	10.00
139	Reclass WIP - Misc.	9/30/09	120,925.48	0.00	0.00	60,462.75	12,092.55	72,555.30	48,370.18	S/L	10.00
142	WIP RECLASS	9/30/10	5,275.89	0.00	0.00	2,110.36	527.59	2,637.95	2,637.94	S/L	10.00
143	Phonetel	6/22/10	9,307.73	0.00	0.00	3,955.77	930.77	4,886.54	4,421.19	S/L	10.00
149	Materials-Pool Heater	11/30/10	4,173.43	0.00	0.00	1,599.81	417.34	2,017.15	2,156.28	S/L	10.00

Book Asset Detail 10/01/14 - 9/30/15

FYE: 9/30/2015

Asset #	Property Description	Date in Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: Non-Movable Equipment (continued)											
164	New transfer switch for generator	11/30/12	11,850.00	0.00	0.00	2,172.50	1,185.00	3,357.50	8,492.50	S/L	10.00
165	2nd payment for transfer switch	1/04/13	5,925.00	0.00	0.00	1,036.88	592.50	1,629.38	4,295.62	S/L	10.00
166	Walk-in freezer compressor	7/31/13	4,759.59	0.00	0.00	555.29	475.96	1,031.25	3,728.34	S/L	10.00
173	January '14 Additions	1/31/14	5,883.44	0.00	0.00	392.23	588.34	980.57	4,902.87	S/L	10.00
174	April '14 Additions	4/30/14	4,727.21	0.00	0.00	196.97	472.72	669.69	4,057.52	S/L	10.00
175	September '14 Additions	9/30/14	1,645.00	0.00	0.00	0.00	164.50	164.50	1,480.50	S/L	10.00
196	Generator Transfer Switch - Belling	11/11/14	5,925.00	0.00c	0.00	0.00	543.13	543.13	5,381.87	S/L	10.00
197	PelletierRoofing & Siding LLC - Rc	5/27/15	29,800.00	0.00c	0.00	0.00	993.33	993.33	28,806.67	S/L	10.00
198	PelletierRoofing & Siding LLC	8/11/15	480.00	0.00c	0.00	0.00	8.00	8.00	472.00	S/L	10.00
Non-Movable Equipment			<u>406,575.53</u>	<u>0.00c</u>	<u>0.00</u>	<u>266,217.57</u>	<u>20,478.75</u>	<u>286,696.32</u>	<u>119,879.21</u>		
Grand Total			<u>8,436,072.86</u>	<u>0.00c</u>	<u>0.00</u>	<u>4,060,763.40</u>	<u>558,866.39</u>	<u>4,619,629.79</u>	<u>3,816,443.07</u>		

Book Current Year Additions

FYE: 9/30/2015

<u>Asset</u>	<u>Property Description</u>	<u>Date In Service</u>	<u>Book Cost</u>	
<u>Group: Building Improvements</u>				
184	Stanley Access	10/29/14	1,692.52	
185	Three Guiys Masonry	11/17/14	2,658.75	
186	Galla, Gregory - painting	11/28/14	480.00	
187	Galla, Gregory	12/05/14	240.00	
188	Outdoor emergency water connection point	12/12/14	2,807.64	
189	Galla, Gregory	12/12/14	480.00	
190	Galla, Gregory	12/19/14	810.00	
191	Galla, Gregory	12/26/14	660.00	
192	Galla, Gregory	1/02/15	720.00	
193	Galla, Gregory	1/09/15	480.00	
194	Boggio, Matthew (Reimbursements) Blueprints	2/06/15	16.93	
195	Pelletier Roofing & Siding - Chimney Repair	6/05/15	10,200.00	
201	2014 Sales and use tax	1/31/15	813.00	
202	completed Projects	10/01/14	13,195.51	
	Building Improvements		<u>35,254.35</u>	J.01
<u>Group: Computer Equipment</u>				
199	Ryders Health Mgt	1/31/15	588.80	
200	Ryders Health Mgt	4/30/15	246.53	
	Computer Equipment		<u>835.33</u>	J.01
<u>Group: Non-Movable Equipment</u>				
196	Generator Transfer Switch - Bellinghausen	11/11/14	5,925.00	
197	PelletierRoofing & Siding LLC - Roof	5/27/15	29,800.00	
198	PelletierRoofing & Siding LLC	8/11/15	480.00	
	Non-Movable Equipment		<u>36,205.00</u>	J.01
	Grand Total		<u>72,294.68</u>	

Amortization Schedule*

Name of Facility Bel-Air manor Nursing & Rehabilitation Center	Date of Acquisition		License No. 2108C	Report for Year Ended 9/30/2015			Page 24	of 37			
	Month	Year		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate %	Amortization for This 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 Nursing & Rehabilitati	License No. 2108C	Report for Year Ended 9/30/2015	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)		Fixed		
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		3,150,028		
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 Nursing & Rehabilitat		2108C	9/30/2015		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Bel-Air manor Nursing & Rehabil		2108C		9/30/2015		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	7,122	7,122	
Resident Trust-\$191.37 Pharmacy Note-\$4,282.46 Int on l							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	7,122	7,122	
14. Insurance							
a. Insurance on Property (buildings only)				\$	9,087	9,087	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	27,025	27,025	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	36,112	36,112	
15. Total All Expenditures (A-13 thru C-14)				\$	9,139,720	9,139,720	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Bel-Air manor Nursing & Rehabilitation Center				2108C	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$ 13,840	13,840		
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 241,598	241,598		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 1,440	1,440		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 144,410	144,410		
10.	15	1e	Accounting & Legal	\$ 9,143	9,143		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 544	544		
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.	16	16	Automobile Expense (e.g. personal use)	\$ 107	107		
18.	16	M3	Unallowable Advertising *	\$ 34,557	34,557		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 2,230	2,230		
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)				\$ 447,868	447,868		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	L7	Meals & Entertainment	\$ 1,500		
16	M3	Dues to Chamber of Commerce	\$ 730		
Total Other A&G Adjustments			\$ 2,230	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Bel-Air manor Nursing & Rehabilitation Center			2108C	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 447,868	447,868		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 268,406	268,406		
28.	20	5d	Ambulance/Limousine	\$ 11,340	11,340		
29.	20	5f	X-rays, etc	\$ 28,201	28,201		
30.	20	5h	Laboratory	\$ 78,792	78,792		
31.			Medical Supplies	\$			
32.	20	5e	Oxygen (non emergency)	\$ 49,325	49,325		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 12,375	12,375		
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	\$ 167	167		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 404	404		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.	30	IV5	Interest Income on Accounts Rec	\$ 137	137		
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$			
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 897,015	897,015		

*** 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.

Bel-Air manor Nursing & Rehabilitation Center
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Physician Care - Patients	\$ 11,643		
20	5j	PT Supplies (Associated with Outpatient)	\$ 732		
Total Other Ancillary Costs			\$ 12,375	\$ -	\$ -

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)
22	6b	Heat (Associated with Outpatient)	\$ 61		
22	6c	Electricity (Associated with Outpatient)	\$ 230		
22	6d	Water (Associated with Outpatient)	\$ 45		
27	14a	Property Ins. (Associated with Outpatient)	\$ 17		
27	14c1	Liability Ins. (Associated with Outpatient)	\$ 51		
Total Other Property Adjustments			\$ 404	\$ -	\$ -

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

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Bel-Air manor Nursing & Rehabilitation	2108C	9/30/2015			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 4,435,552	4,435,552				
b. Medicaid Room and Board Contractual Allowance **	\$ (1,374,799)	(1,374,799)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 2,466,142	2,466,142				
b. Medicare Room and Board Contractual Allowance **	\$ 718,782	718,782				
4. a. Private-Pay Residents and Other	\$ 2,168,756	2,168,756				
b. Private-Pay Room and Board Contractual Allowance **	\$ (390,068)	(390,068)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 10,068	10,068				
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	\$					
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 408,806	408,806				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$					
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 60,090	60,090				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$					
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 177,954	177,954				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$					
b. Other (Specify) - Non-Medicare	\$ 7,240	7,240				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 8,688,522	8,688,522				
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 (Specify)	\$ 137	137				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 21,522	21,522				
V. Total Other Revenue (1 thru 8)	\$ 21,658	21,658				
VI. Total All Revenue (III +V)	\$ 8,710,181	8,710,181				

* 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)
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30	X-Ray - Managed Care	\$ 2,704		
30	Lab - Managed Care	\$ 4,119		
30	Oxygen - Managed Care	\$ 120		
30	X-ray - Private Insurance	\$ 298		
Total Other Resident Revenue		\$ 7,240	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30	Interest Income	Various	\$ 137		
Total Interest Income			\$ 137	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30	VA Revenue	\$ 21,511		
30	Misc Income	\$ 11		
Total Other Revenue		\$ 21,522	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air manor Nursing & Rehabilitation	2108C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	51,965
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,335,986
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	500
5. Prepaid Expenses			\$	3,341
a. Prepaid Insurance	3,341			
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	11,441
Medicaid Advances	(332)			
Loans & Exchanges	(504)			
Refunds	12,277			
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,403,233
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>7,509,107</u>		\$	3,669,696
	Accum. Depreciation <u>3,839,410</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>406,576</u>		\$	119,880
	Accum. Depreciation <u>286,696</u>	Net		
6. Movable Equipment	*Historical Cost <u>520,389</u>		\$	26,864
	Accum. Depreciation <u>493,524</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	

B-10. Total Fixed Assets (Lines B1 thru 9)			\$	3,816,441

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air manor Nursing & Rehabilitatio	2108C	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	5,219,674
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>)				
Due from Cheshire House			395,671	
Due from Mystic Manor			224,833	
Due from Ryders Health Management			102,823	
\$ 723,327				
D-8. Total Investments and Other Assets (Lines D1 thru 7)				
\$ 723,327				
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				
\$ 5,943,001				

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Bel-Air manor Nursing & Rehabilitation Center		2108C	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	380,845
2. Notes Payable (<i>itemize</i>)				\$	42,962
Note Payable - Pharmacy					42,962

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>)				\$	132,407
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>)				\$	215,557
Patient Fund		15,378	Accrued PTO	92,718	
Aflac - Individual		6,913	Accrued User Fee	91,184	
Aflac - Group		265			
Accrued Expenses		9,099			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	771,770

* 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 Nursing & Rehabilitation Ce		License No. 2108C	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				771,770	
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>)				\$ 3,682,643	
Due to Chamberlain Manor		80,000			
Due to BA Realty		3,454,812			
Notes Payable - Related Party		147,831			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 3,682,643	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 4,454,413	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air manor Nursing & Rehabilitati	2108C	9/30/2015	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			\$	1,917,127
6. Gain or Loss for Period			\$	(429,539)
7. Total Net Worth			\$	1,488,588
C. Total Reserves and Net Worth			\$	1,488,588
D. Total Liabilities, Reserves, and Net Worth			\$	5,943,001

Date: Jan 21, 2016
 Time: 11:45:51 ET
 User: Mike Krijgsman
 Bel Air Manor
 G/L Transactions
 From 10/1/2013 to 9/30/2014
 Report Criteria: Accounts: 4460, including closing period, including adjustment period, Report Type: Detail, Sort by: Main

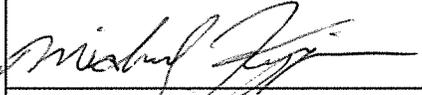
FP/YF	Eff. Date	Batch-Ent.	Source	Description	Ref #	Prev. Balance	Debits	Credits	Net Chg/Subtotal	Balance
4460 - Bad Debts										
4-Jan/14	12/31/13			Past Period Items - Other - A/R import - 4460		0.00				
12-Sep/14	08/31/14	4304-7	AR	Past Period Items - Other - A/R import - 4460			27,429.58	0.00		
12-Sep/14	09/30/14	5245-7	AR	Past Period Items - Other - A/R import - 4460			47,949.88	0.00		
12-Sep/14	09/30/14	5601-1	GL-JE	Bad Debt Accrual			83,971.83	0.00		
12-Sep/14	09/30/14	5929-1	GL-JE	Bad Debt			70,447.14	0.00		
12-Sep/14	09/30/14	5941-2	GL-JE	AJE #5 - Adjust AFDA due to write-offs			0.00	35,000.00		
15/14	09/30/14	6344-1	GL-YE	2014 closing entries - Closing entry			0.00	194,798.43		
TOTALS						0.00	229,798.43	229,798.43	0.00	0.00
Grand Totals							229,798.43	229,798.43		

Post 2014 Cost Report Entry

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air manor Nursing & Rehabilitation	2108C	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	1,953,294
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	8,710,181
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	9,108,533
D. Net Income or Deficit			\$	(429,539)
E. Balance			\$	1,554,942
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		09/30/15	\$	1,554,942

I. Preparer's/Reviewer's Certification

Name of Facility Bel-Air manor Nursing & Rehabilitation	License No. 2108C	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Dir. of Finance	Date Signed 1/21/2016		
Printed Name of Preparer Michael Kirjgsman				
Address Address 88 Ryders Landing, Suite 208, Stratford, CT 06614		Phone Number 203-381-1327		