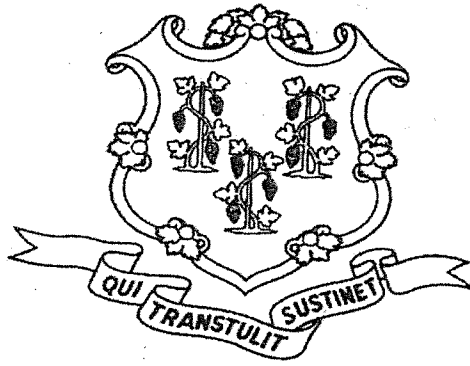


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Bel-Air Manor Nursing & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 256 New Britain Ave, Newington, CT 06111	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

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	9/30/2016	1	37

Administrator's/Owner's Certification

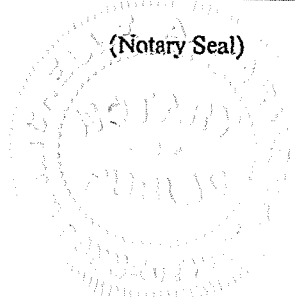
MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

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, 2015 and ending September 30, 2016, 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>		2/13/2017	<i>Martin Sbriglio</i>		2/13/2017
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 A Farmer</i>	CT	2/13/17	<i>Michelle A Farmer</i>	MICHELLE A. FARMER NOTARY PUBLIC - State of Connecticut My Commission Expires December 31, 2017	
Address of Notary Public					
189 Orange St. Stratford, Ct. 06465					



(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 10/1/2015	To 9/30/2016
Address of Facility 256 New Britain Ave, Newington, CT 06111				
Report Prepared By Ryders Health Management		Phone Number 203-381-1327	Date 1/26/2017	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-381-1327	Report for Year Ended 9/30/2016	Page 2	of 37
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Name of Facility (as shown on license) Bel-Air Manor Nursing & Rehabilitation Center	Address (No. & Street, City, State, Zip) 256 New Britain Ave, Newington, CT 06111
---	--

License Numbers: 2108C	CCNH	RHNS	(Specify)	Medicare Provider No. 07-5393
---------------------------	------	------	-----------	----------------------------------

Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)	

Type of Ownership (Check appropriate box)						
<input type="radio"/> Proprietorship	<input type="radio"/> LLC	<input type="radio"/> Partnership	<input checked="" type="radio"/> Profit Corp.	<input type="radio"/> Non-Profit Corp.	<input type="radio"/> Government	<input type="radio"/> Trust

If this facility opened or closed during report year provide:	Date Opened	Date Closed

Has there been any change in ownership or operation during this report year?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
---	---------------------------	-------------------------------------	--------------------------

Administrator

Name of Administrator Marianne Herold	Nursing Home Administrator's License No.:	001304
--	---	--------

Other Operators/Owners who are assistant administrators (full or part time) of this facility.

Name N/A	License No.:	

General Information and Questionnaire
Corporate Owners

Name of Facility Bel-Air Manor Nursing & Rehabilitation Center	License No. 2108C	Report for Year Ended 9/30/2016	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	9/30/2016	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 9/30/2016	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Bel-Air Manor Realty	256 New Britain Ave., Newington, CT 06111	<input type="radio"/>	<input checked="" type="radio"/>	Rental of Real Estate	22/9	360,000	360,000
Ryders Health Management	88 Ryders Lane, Suite 208, Stratford, CT	<input type="radio"/>	<input checked="" type="radio"/>	Financial & Managerial Support	16/m12	225,111	225,111
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	152,398	152,398
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	40,111	40,111
Innovative Health Plan	80 Iron Point Circle, Suite 200, Folsom, CA	<input checked="" type="radio"/>	<input type="radio"/>	Health Insurance	15/1a5	381,375	381,375
		<input type="radio"/>	<input 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.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air Manor Nursing & Rehabilitation Center	2108C	9/30/2016	5	37

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

General Information and Questionnaire
Accounting Basis

Name of Facility Bel-Air Manor Nursing & Rehabili	License No. 2108C	Report for Year Ended 9/30/2016	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Medicare cost report, Corp tax returns and services, annual review of financial statements	\$ 14,058
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 14,058

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

- Yes No 15/1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Kainen Escalera & McHale PC 2 Murtha Cullina, LLP 3 Pullman & Comely 4 Rosenthal Law Firm, LLC 5 Joseph D'Agostino Jr	Telephone Number 860-493-0870 860-240-6000 203-330-2000 860-561-3100
---	--

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

- 1 21 Oak St, Hartford, CT 06108
2 City Place I, 185 Asylum Street, Hartford, CT
3 850 Main St, PO Box 7006, Bridgeport, CT
4 18 North Main St., West Hartford, CT
5 88 Ryders Lane, Stratford, CT

Services Provided by This Firm (*describe fully*)

1 General Labor Relations	\$ 2,467
2 Partners Pharmacy (\$713 disallowed), General Labor Relations \$1,066 - allowed	\$ 1,779
3 General Labor Relations	\$ 308
4 Accounts Receivable - case was won - allowed	\$ 9,873
5 Contract Review,	\$ 1,996
	Charge for Services Provided
	\$ 16,423

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	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Report for Year Ended 9/30/2016			Page 8	of 37
					License No. 2108C				
					Period 10/1 Thru 6/30	Period 7/1 Thru 9/30			
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	71	71			71	71	71	71	
B. On last day of THIS report period	71	71			71	71	71	71	
2. Number of Residents									
A. As of midnight of PREVIOUS report period	69	69			69	67	67	67	
B. As of midnight of THIS report period	68	68			67	67	68	68	
3. Total Number of Days Care Provided During Period									
A. Medicare	5,015	5,015			3,833	3,833	1,182	1,182	
B. Medicaid (Conn.)	12,566	12,566			9,191	9,191	3,375	3,375	
C. Medicaid (other states)									
D. Private Pay	3,380	3,380			2,684	2,684	696	696	
E. State SSI for RCH									
F. Other (Specify) Hospice, VA, Managed Care	3,110	3,110			2,218	2,218	892	892	
G. Total Care Days During Period (3A thru F)	24,071	24,071			17,926	17,926	6,145	6,145	
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days	101	101			75	75	26	26	
B. Other Bed Reserve Days	37	37			35	35	2	2	
5. Total Resident Days (3G + 4A + 4B)	24,209	24,209			18,036	18,036	6,173	6,173	

Schedule of Resident Statistics (Cont'd)

Name of Facility Bel-Air Manor Nursing & Rehabilitation Cen	License No. 2108C	Report for Year Ended 9/30/2016	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	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	17		38		13				
Per Diem Rate									
a. One bed rm.	See				\$470/\$450/\$435				
b. Two bed rms.	Attached		239.87		\$434/\$403				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,822	2,822		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	17,768	17,768		
D. Total Physical Therapy Treatments	20,590	20,590		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	321	321		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	1,367	1,367		
D. Total Speech Therapy Treatments	1,688	1,688		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,814	1,814		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	18,070	18,070		
D. Total Occupational Therapy Treatments	19,884	19,884		



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 31, 2016

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, 2016 our new room rates will be as follows:

Sub-Acute Deluxe Private Room	\$470.00
Sub-Acute Deluxe Semi-Private Room	\$434.00
Long Term Private Room w/shower	\$450.00
Long Term Private Room no shower	\$435.00
Long Term Semi-Private	\$403.00

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



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

June 30, 2016

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>
7/1/2015 - 6/30/2016	CCNH	\$239.87

Pursuant to Public Act (PA) 15-5, rates shall not exceed those in effect for the period ending June 30, 2015, except pro rata fair rent increases for additions place in service in cost year ended September 30, 2014. Applicable rate increases for fair rent were issued September 2015. Notwithstanding any provisions of this section, the Department shall also provide increases, within available appropriations, to reflect reasonable costs mandated by collective bargaining agreement or otherwise provided by a facility to its employees.

If your facility chose to participate in the Wage and Benefit Enhancement Program, an interim rate add-on calculation was attached to this letter for your facility. This program incorporated three distinct rate components:

Part 1: Employee wages

Part 2: Pension plan improvements, health insurance, maintenance workers, contracted workers and training

Part 3: New pension plans

Please note, this rate add-on is interim subject to further adjustment for after-discovered differences in cost data as reported in the 2016 cost report, particularly as the result of desk review and/or 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 believe that you have been aggrieved by this rate decision and would like to request 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 a timely manner in order for the Department to approve your request for 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.



7540 North 19th Avenue
 Phoenix, Arizona 85021
 (888) 873-4221
 fax (888) 543-2289
 www.SYNERTX.com

SYNERTX, a national provider of contract rehabilitation services and an industry leader in regulatory expertise, brings you the 2017 SNF Prospective Payment System (PPS) rates effective October 1, 2016.

2017 Prospective Payment System (PPS) RUG IV Rates Effective October 1, 2016
 These are the URBAN rates effective for Hartford county in CT. (Wage Factor: 1.0889)

Rate Class	Payment Amount
RUX	\$853.56
RUL	\$834.96
RUC	\$647.10
RUB	\$647.10
RUA	\$541.08
RVX	\$759.73
RVL	\$681.61
RVC	\$555.13
RVB	\$480.73
RVA	\$478.87
RHX	\$688.32
RHL	\$613.93
RHC	\$483.73
RHB	\$435.36
RHA	\$383.28
RMX	\$631.41
RML	\$579.33
RMC	\$424.95
RMB	\$398.91
RMA	\$328.24
RLX	\$554.52
RLB	\$413.16
RLA	\$266.22
ES3	\$779.27
ES2	\$610.01
ES1	\$544.91
HE2	\$526.31
HD2	\$492.83
HC2	\$464.93
HB2	\$459.35
HE1	\$437.03
HD1	\$410.99
HC1	\$388.66

Rate Class	Payment Amount
HB1	\$384.95
LE2	\$477.95
LD2	\$459.35
LC2	\$403.55
LB2	\$383.09
LE1	\$399.83
LD1	\$384.95
LC1	\$340.30
LB1	\$325.43
CE2	\$425.87
CD2	\$403.55
CC2	\$353.32
CB2	\$327.28
CA2	\$277.07
CE1	\$392.39
CD1	\$370.07
CC1	\$327.28
CB1	\$303.11
CA1	\$258.47
BB2	\$293.80
BA2	\$243.59
BB1	\$280.78
BA1	\$232.43
PE2	\$392.39
PD2	\$370.07
PC2	\$317.99
PB2	\$269.63
PA2	\$223.13
PE1	\$373.78
PD1	\$351.47
PC1	\$303.11
PB1	\$258.47
PA1	\$213.82

Handwritten notes:
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SYNERTX makes no expressed or implied warranty on the accuracy of the calculated rates. Your use of these rates and the information it provides is therefore undertaken at your own risk, and you hereby agree to hold SYNERTX harmless for any losses or damages that may result from error or omission.

These rates are based on the Federal Register Vol. 81, No. 151 dated August 5, 2016 - Medicare Program; Prospective Payment System and Consolidated Billing for Skilled Nursing Facilities for FY 2017; Notice.

The information provided should be verified by your own Accountant or Medicare Administrative Contractor (MAC) for accuracy.

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Bel-Air Manor Nursing & Rehabilitation Center	2108C	9/30/2016	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)	98,756	2,299				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	192,493	8,441				
5. Dietary Service						
a. Head Dietitian	34,439	824				
b. Food Service Supervisor	55,656	2,079				
c. Dietary Workers	242,180	17,129				
6. Housekeeping Service						
a. Head Housekeeper	53,450	2,114				
b. Other Housekeeping Workers	147,512	11,584				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	45,347	1,972				
b. Other Maintenance Workers	21,853	861				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	32,519	2,187				
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	143,908	2,986				
b. RN						
1. Direct Care	752,386	22,234				
2. Administrative**	219,448	5,662				
c. LPN						
1. Direct Care	442,230	15,975				
2. Administrative**						
d. Aides and Attendants	1,004,622	65,899				
e. Physical Therapists	350,969	8,392				
f. Speech Therapists	81,344	1,456				
g. Occupational Therapists	212,539	6,456				
h. Recreation Workers	65,031	3,808				
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	159,082	6,359				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	153,461	7,775				
<i>A-13. Total Salary Expenditures</i>	4,509,225	196,491				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Rehab Program Manager	\$ 100,055	4,490				
Medical Records Wages	\$ 53,406	3,286				
Total	\$ 153,461	7,775	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Therapy Management Consultant	\$ 50,003	1,000				
CT Multispecialty Group - Pulmonary Specialist	\$ 7,500	75				
Starling Physicians - Pulmonary Consultant	\$ 22,500	225				
Harmon Healthcare - Compliance Specialist	\$ 13,971	279				
Healthpro - Rehab Specialist	\$ 1,000	20				
Patricia Whitten - MDS Specialist	\$ 1,000	20				
Mary Jane Densmore - RN Consultant	\$ 12,850	257				
Laura Clark - MDS Consultant	\$ 1,920	38				
Total	\$ 110,744	1,914	\$ -	-	\$ -	-

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Bel-Air Manor Nursing & Rehabilitation Center		2108C		9/30/2016		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Dr. Robert Sbriglio, MD, MPH							Lord Chamberlain, 7003 Main St., Stratford, CT 06614	2,120	132,500
Martin Sbriglio, RN, NHA							Ryders Health Management, 88 Ryders Lane, Suite 208, Stratford, CT 06614	2,080	130,000
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									
Margaret Sbriglio, LPN, NHA							Ryders Health Management, 88 Ryders Lane, Suite 208, Stratford, CT 06614	1,040	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 9/30/2016		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	98,756		non-discriminatory	Administrative	2,299	A2	N/A		
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Bel-Air Manor Nursing & Rehabilitation Center	2108C	9/30/2016	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	1,170	26				
2. Dentist	4,320	88				
3. Pharmacist	7,345	153				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	397	8				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	63,000	548				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Medical Staff	1,665	17				
9. Speech Therapist						
a. Resident Care	3,068	61				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care	4,993	100				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	110,744	1,914				
B-13 Total Fees Paid in Lieu of Salaries	196,702	2,915				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.
 ** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.
 *** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility Bel-Air Manor Nursing & Rehabilitation Center		License No. 2108C	Report for Year Ended 9/30/2016	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Partners Pharmacy of CT, C/O Citibank, PO Box 9869, Uniondale, NY	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
CT Multispecialty Group, 100 Retreat Ave., Suite 605, Hartford, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Shannaz Hussain, MD, Walsh Ave., Newington, CT	Medical Director, Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Jeffrey Kagan, 365 Willard Ave., Newington, CT	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Sudhir Bhatnagar, 40 Hart St., New Britain, CT	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Joseph Anquillare, MD, 100 Retreat Ave., Hartford, CT	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Steven Horowitz, PO Box 587, Rocky Hill, CT	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Turgut Yetil, 365 Willard Ave., Newington, CT	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Brijesh Chandwani, PO Box 63, Fairfield, CT	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Charmaine Thompson, 43 Kyle Court, Meriden, CT 06450	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
HealthPro, 307 International Circle, Suite 100, Hunt Valley, MD 21030	Rehab Specialist, Therapy Management, PT	<input type="radio"/>	<input checked="" type="radio"/>		
LifeBridge Community Services, 475 Clinton Ave., Bridgeport, CT 06605	ST	<input type="radio"/>	<input checked="" type="radio"/>		
ReadyNurse, PO Box 301076, Dallas, TX 75303	LPN	<input type="radio"/>	<input checked="" type="radio"/>		
CT Multispecialty Group, PO box, 587, Rocky Hill, CT 06067	Pulmonary Specialist	<input type="radio"/>	<input checked="" type="radio"/>		
Starling Physicians	Pulmonary Specialist	<input type="radio"/>	<input checked="" type="radio"/>		
Harmony Healthcare, 430 Boston St., Suite 104, Topsfield, MA 01983	Compliance Specialist	<input type="radio"/>	<input checked="" type="radio"/>		
Patricia Whitten	MDS Specialist	<input type="radio"/>	<input checked="" type="radio"/>		
Mary Jane Densmore, 89 Charter Rd., Wethersfield, CT 06109	RN Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Laure Clark, 122 Chestnut Hill Rd., Colchester, CT 06415	MDS Consultant	<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.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Bel-Air Manor Nursing & Rehabilitation Center	2108C	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 152,398	152,398			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 453,773	453,773			
5. Health Insurance	\$ 381,375	381,375			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 6,360	6,360			
8. Uniform Allowance	\$ 16,911	16,911			
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*	\$ 9,380	9,380			
d. Accounting and Auditing	\$ 14,058	14,058			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 16,423	16,423			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 23,348	23,348			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 17,262	17,262			
2. Cellular Phones	\$ 1,815	1,815			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 474	474			
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	\$ 376,783	376,783			
Subtotal	\$ 1,470,359	1,470,359			

* 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	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		1,470,359	1,470,359		
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	11,082	11,082		
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	1,561	1,561		
5. Education Expenses Related to Seminars and Conventions	\$	2,492	2,492		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	732	732		
7. Other (<i>Specify</i>) See Attached Schedule	\$	7,569	7,569		
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	1,735	1,735		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	43,119	43,119		
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	4,803	4,803		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	5,239	5,239		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	749	749		
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>)	\$	73,747	73,747		
12. Administrative Management Services**	\$	225,111	225,111		
13. Other (<i>Specify</i>) See Attached Schedule	\$	31,412	31,412		
C-14 Total Administrative & General Expenditures	\$	1,879,710	1,879,710		

* 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	\$ 7,569		
Total Other Travel and Entertainment	\$ 7,569	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Adv. & Pub. Rel. Donations	\$ 43,119		
Total Other Advertising	\$ 43,119	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 5,239		
Total Dues	\$ 5,239	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Physician Care - Employees	\$ 8,055		
Bank Charges	\$ 3,126		
Bank Charges - Lease	\$ 202		
Fines & Penalties	\$ 10,000		
Unemployment Tax Management	\$ 1,053		
Sales & Use Tax	\$ 2,939		
A/R Solutions - A/R Billing	\$ 3,603		
State of CT, Elevator Renewal \$240, Boiler Cert \$720	\$ 960		
CLIA - Laboratory Cert	\$ 150		
Central CT Health District - Renewals	\$ 530		
Treasurer, State of CT, License Renewal	\$ 795		
Total Other Administrative and General	\$ 31,412	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Bel-Air Manor Nursing & Rehabilitation	License No. 2108C	Report for Year Ended 9/30/2016	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	225,111	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	9/30/2016	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 143,154	143,154			
2. Non-Food Supplies	\$ 28,362	28,362			
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)	\$ 171,516	171,516			
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		License No.	Report for Year Ended	Page	of
Bel-Air Manor Nursing & Rehabilitation Center		2108C	9/30/2016	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$	2,383	2,383	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	44,303	44,303	
c. Management Services**		\$			
d. Other (Specify) Supplies		\$	854	854	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	47,540	47,540	
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	9/30/2016		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	28,050	28,050		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
c.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	28,050	28,050		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Partners Pharmacy	\$	260,541	260,541		
b.	Medicine Cabinet Drugs	\$	33,333	33,333		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	1,244	1,244		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	43,441	43,441		
f.	X-rays and Related Radiological Procedures***	\$	16,024	16,024		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	62,419	62,419		
i.	Recreation	\$	29,834	29,834		
j.	Other (Specify)**** See Attached Schedule	\$	292,712	292,712		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	739,550	739,550		

* 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.

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	9/30/2016		22	37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 160,229	160,229			
b. Heat	\$ 27,066	27,066			
c. Light & Power	\$ 133,649	133,649			
d. Water	\$ 22,482	22,482			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 11,181	11,181			
f. Other (<i>itemize</i>)	\$				
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 354,607	354,607			
7. Depreciation (<i>complete schedule page 23*</i>)					
a. Land Improvements	\$				
b. Building & Building Improvements	\$ 516,880	516,880			
c. Non-Movable Equipment	\$ 22,179	22,179			
d. Movable Equipment	\$ 16,631	16,631			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 555,690	555,690			
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	\$ 89,758	89,758			
c. Personal property taxes	\$ 5,875	5,875			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,011,323	1,011,323			

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

Depreciation Schedule

Name of Facility Bel-Air Manor Nursing & Rehabilitation Center		License No. 2108C	Report for Year Ended 9/30/2016				Page 23	of 37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
A-4. Subtotal								
B. Building and Building Improvements								
1. Acquired prior to this report period	7,509,106		7,509,106	3,839,410	S/L	Various	516,750	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	5,650		5,650		S/L	Various	130	
B-4. Subtotal								516,880
C. Non-Movable Equipment								
1. Acquired prior to this report period	406,576		406,576	286,696	S/L	Various	21,250	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	21,768		21,768		S/L	Various	929	
C-4. Subtotal								22,179
D. Movable Equipment								
1. Motor Vehicles (Specify name, model and year of each vehicle)								
a.								
b.								
c.								
d.								
2. Movable Equipment								
a. Acquired prior to this report period	520,388		520,388	493,525	S/L	Various	16,328	
b. Disposals (attach schedule)								
c. Acquired during this report period (attach schedule)	10,346		10,346		S/L	Various	303	
D-3. Subtotal								16,631
E. Total Depreciation								555,689

Bel-Air Manor Nursing & Rehabilitation Center
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/26/2015	Gas Piping	\$ 4,377	39	\$ 103
12/31/2015	Sales & Use Tax	\$ 76	39	\$ 1
12/14/2015	John Watts Assoc	\$ 1,196	39	\$ 26
Total additions for Building Improvements		\$ 5,650		\$ 130 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/2/2015	Hatco Booster	\$ 2,668	10	\$ 267
2/25/2016	Fire Alarm Panel	\$ 2,542	10	\$ 148
1/19/2016	Maglocks/Alarm Modules	\$ 6,221	10	\$ 415
8/3/2016	Wander Alarm	\$ 5,940	10	\$ 99
9/30/2016	Compressor	\$ 4,397	10	\$ -
Total additions for Non-Movable Equipment		\$ 21,768		\$ 929 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
3/28/2016	Lift w/ Slings	\$ 3,014	7	\$ 215
8/23/2016	Lift w/ Slings	\$ 4,143	7	\$ 49
9/14/2016	Carpet Extractor	3189.44	7	37.97
Total additions for Movable Equipment		\$ 10,346		\$ 303 *
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 10/01/15 - 9/30/16

FYE: 9/30/2016

Group	Cost Beginning	Cost Acquisitions	Cost Disposals	Cost Ending	Depreciation Prior	Depreciation Additions	Depreciation Reductions	Depreciation Ending
Building Improvements	7,509,108.11	5,649.82	0.00	7,514,757.93	3,839,410.28	516,879.70	0.00	4,356,289.98
Computer Equipment	9,979.43	0.00	0.00	9,979.43	6,815.33	1,987.11	0.00	8,802.44
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	10,346.26	0.00	463,304.05	429,255.86	14,644.45	0.00	443,900.31
Non-Movable Equipmer	406,575.53	21,767.68	0.00	428,343.21	286,696.32	22,178.81	0.00	308,875.13
Grand Total	8,436,072.86	37,763.76	0.00	8,473,836.62	4,619,629.79	555,690.07	0.00	5,175,319.86
	PY			J	PY	200		J

Book Asset Detail 10/01/15 - 9/30/16

FYE: 9/30/2016

Asset #	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period	
Group: Building Improvements												
2	BUILDING IMPROVEMENTS	9/30/98	15,815.00	0.00	0.00	15,815.00	0.00	15,815.00	0.00	200DB	7.00	
3	BUILDING IMPROVEMENTS	9/30/91	40,489.00	0.00	0.00	32,533.30	1,306.10	33,839.40	6,649.60	S/L	31.00	
4	BUILDING IMPROVEMENTS	9/30/92	3,373.00	0.00	0.00	2,447.53	108.81	2,556.34	816.66	S/L	31.00	
5	BUILDING IMPROVEMENTS	9/30/94	20,850.00	0.00	0.00	14,199.54	672.58	14,872.12	5,977.88	S/L	31.00	
6	BUILDING IMPROVEMENTS	9/30/95	19,837.00	0.00	0.00	10,188.32	508.64	10,696.96	9,140.04	S/L	39.00	
7	BUILDING IMPROVEMENTS	9/30/96	28,279.00	0.00	0.00	13,806.30	725.10	14,531.40	13,747.60	S/L	39.00	
8	NEW WATER LINE	2/26/98	1,172.00	0.00	0.00	528.65	30.05	558.70	613.30	S/L	39.00	
9	AC COMPRESSOR	5/21/98	2,983.00	0.00	0.00	1,325.37	76.49	1,401.86	1,581.14	S/L	39.00	
10	ELEVATOR	10/13/97	42,714.00	0.00	0.00	19,713.99	1,095.23	20,809.22	21,904.78	S/L	39.00	
14	ELEVATOR	12/06/97	43,800.00	0.00	0.00	20,028.04	1,123.08	21,151.12	22,648.88	S/L	39.00	
15	BUILDING IMPROVEMENTS	11/01/97	54,844.00	0.00	0.00	25,162.38	1,406.26	26,568.64	28,275.36	S/L	39.00	
16	BUILDING IMPROVEMENTS	9/30/98	194,791.00	0.00	0.00	86,796.32	4,994.64	91,790.96	103,000.04	S/L	39.00	
17	BUILDING IMPROVEMENTS	12/31/98	84,180.00	0.00	0.00	36,272.98	2,158.46	38,431.44	45,748.56	S/L	39.00	
18	BUILDING IMPROVEMENTS	9/30/99	1,432,393.00	0.00	0.00	619,270.39	36,728.03	655,998.42	776,394.58	S/L	39.00	
19	BUILDING IMPROVEMENTS	9/30/00	304,499.00	0.00	0.00	119,862.71	7,807.67	127,670.38	176,828.62	S/L	39.00	
20	CAPITALIZED INTEREST	9/30/00	136,730.00	0.00	0.00	54,485.70	3,505.90	57,991.60	78,738.40	S/L	39.00	
21	LANDSCAPING	9/30/01	5,989.00	0.00	0.00	2,206.28	153.56	2,359.84	3,629.16	S/L	39.00	
25	BUILDING IMPROVEMENTS	12/31/99	270,862.00	0.00	0.00	109,684.34	6,945.18	116,629.52	154,232.48	S/L	39.00	
87	Wallboard Systems	9/30/00	4,000.00	0.00	0.00	1,539.28	102.56	1,641.84	2,358.16	S/L	39.00	
88	Triple A-Basement Lobby	9/30/00	5,962.00	0.00	0.00	2,293.31	152.87	2,446.18	3,515.82	S/L	39.00	
89	MJ Fahney-lobby system,duct install:	9/30/00	17,461.00	0.00	0.00	6,716.36	447.72	7,164.08	10,296.92	S/L	39.00	
90	J.Boyle-flooring	9/30/00	6,918.00	0.00	0.00	2,659.94	177.38	2,837.32	4,080.68	S/L	39.00	
91	Architect fees	9/30/00	3,500.00	0.00	0.00	1,346.62	89.74	1,436.36	2,063.64	S/L	39.00	
92	Surveyor Fees	9/30/00	3,700.00	0.00	0.00	1,423.31	94.87	1,518.18	2,181.82	S/L	39.00	
93	Desintec-(CON) Permit Fees for job	9/30/00	1,500.00	0.00	0.00	575.98	38.46	614.44	885.56	S/L	39.00	
94	Wide flange beam	9/30/00	796.00	0.00	0.00	305.33	20.41	325.74	470.26	S/L	39.00	
95	Diversified Technologies	9/30/00	2,500.00	0.00	0.00	961.30	64.10	1,025.40	1,474.60	S/L	39.00	
96	A Quality Succo	9/30/00	700.00	0.00	0.00	269.35	17.95	287.30	412.70	S/L	39.00	
105	Ceff's landing	4/16/03	2,541.66	0.00	0.00	2,541.66	0.00	2,541.66	0.00	S/L	5.00	
106	JE reclass 518-1	4/16/03	2,650.00	0.00	0.00	2,650.00	0.00	2,650.00	0.00	S/L	5.00	
113	New Walkway	7/31/05	1,245.50	0.00	0.00	324.72	31.94	356.66	888.84	S/L	39.00	
114	New subpanel	9/30/05	1,696.00	0.00	0.00	434.90	43.49	478.39	1,217.61	S/L	39.00	
124	Elyon - Electrical wiring for kiosks	5/21/07	2,680.00	0.00	0.00	572.67	68.72	641.39	2,038.61	S/L	39.00	
140	Reclass WIP - Misc.	9/30/09	4,115,826.68	0.00	0.00	2,469,496.02	411,582.67	2,881,078.69	1,234,747.99	S/L	10.00	
144	WIP RECLASS	9/30/10	445,338.78	0.00	0.00	148,446.25	29,689.25	178,135.50	267,203.28	S/L	15.00	
145	Paved Road	5/31/11	27,952.00	0.00	0.00	3,105.79	716.72	3,822.51	24,129.49	S/L	39.00	
146	LIGHTING	7/31/11	6,070.62	0.00	0.00	648.58	155.66	804.24	5,266.38	S/L	39.00	
148	Lawn Signing	9/30/11	5,394.07	0.00	0.00	553.24	138.31	691.55	4,702.52	S/L	39.00	
151	Photography Session	4/30/12	425.40	0.00	0.00	37.27	10.91	48.18	377.22	S/L	39.00	
152	Sign Revisions	6/30/12	937.28	0.00	0.00	78.10	24.03	102.13	835.15	S/L	39.00	
153	Paving	7/11/12	41,388.77	0.00	0.00	3,449.06	1,061.25	4,510.31	36,878.46	S/L	39.00	
154	Boggio, Matt	9/30/12	1,323.00	0.00	0.00	101.76	33.92	135.68	1,187.32	S/L	39.00	
155	Master/Grandmaster Key	9/30/12	12.00	0.00	0.00	0.93	0.31	1.24	10.76	S/L	39.00	
156	October additions	10/31/12	12,918.17	0.00	0.00	966.11	331.24	1,297.35	11,620.82	S/L	39.00	
157	November additions	11/30/12	9,187.54	0.00	0.00	667.47	235.58	903.05	8,284.49	S/L	39.00	
158	December additions	12/31/12	7,150.05	0.00	0.00	504.16	183.33	687.49	6,462.56	S/L	39.00	
159	January additions	1/31/13	9,177.64	0.00	0.00	627.52	235.32	862.84	8,314.80	S/L	39.00	
160	February additions	2/28/13	1,680.00	0.00	0.00	111.29	43.08	154.37	1,525.63	S/L	39.00	
161	Managed roof leak	6/30/13	126.00	0.00	0.00	7.27	3.23	10.50	115.50	S/L	39.00	

Book Asset Detail 10/01/15 - 9/30/16

FYE: 9/30/2016

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	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	246.25	118.20	364.45	4,245.31	S/L	39.00
167	November '13 Additions	11/30/13	5,415.87	0.00	0.00	254.59	138.87	393.46	5,022.41	S/L	39.00
168	January '14 Additions	1/31/14	554.00	0.00	0.00	23.68	14.21	37.89	516.11	S/L	39.00
169	February '14 Additions	2/28/14	126.00	0.00	0.00	5.11	3.23	8.34	117.66	S/L	39.00
170	July '14 Additions	7/31/14	1,592.32	0.00	0.00	47.63	40.83	88.46	1,503.86	S/L	39.00
171	August '14 Additions	8/31/14	12,797.65	0.00	0.00	355.49	328.14	683.63	12,114.02	S/L	39.00
172	September '14 Additions	9/30/14	2,400.00	0.00	0.00	61.54	61.54	123.08	2,276.92	S/L	39.00
184	Stanley Access	10/29/14	1,692.52	0.00	0.00	39.78	43.40	83.18	1,609.34	S/L	39.00
185	Three Guys Masonry	11/17/14	2,658.75	0.00	0.00	56.81	68.17	124.98	2,533.77	S/L	39.00
186	Galla, Gregory - painting	11/28/14	480.00	0.00	0.00	10.26	12.31	22.57	457.43	S/L	39.00
187	Galla, Gregory	12/05/14	240.00	0.00	0.00	5.13	6.15	11.28	228.72	S/L	39.00
188	Outdoor emergency water connectio	12/12/14	2,807.64	0.00	0.00	59.99	71.99	131.98	2,675.66	S/L	39.00
189	Galla, Gregory	12/12/14	480.00	0.00	0.00	10.26	12.31	22.57	457.43	S/L	39.00
190	Galla, Gregory	12/19/14	810.00	0.00	0.00	15.58	20.77	36.35	773.65	S/L	39.00
191	Galla, Gregory	12/26/14	660.00	0.00	0.00	16.92	29.61	46.53	630.39	S/L	39.00
192	Galla, Gregory	1/02/15	720.00	0.00	0.00	13.85	18.46	32.31	687.69	S/L	39.00
193	Galla, Gregory	1/09/15	480.00	0.00	0.00	9.23	12.31	21.54	458.46	S/L	39.00
194	Boggio, Matthew (Reimbursements)	2/06/15	16.93	0.00	0.00	0.29	0.43	0.72	16.21	S/L	39.00
195	Pelletier Roofing & Siding - Chimm	6/05/15	10,200.00	0.00	0.00	87.18	261.54	348.72	9,851.28	S/L	39.00
201	2014 Sales and use tax completed Projects	1/31/15	813.00	0.00	0.00	13.90	20.85	34.75	778.25	S/L	39.00
202	Perri Mechanical - Gas Piping	10/01/14	13,195.51	0.00	0.00	338.35	338.35	676.70	12,518.81	S/L	39.00
203	2015 Sales & Use Tax	10/26/15	4,377.37	0.00c	0.00	0.00	102.89	102.89	4,274.48	S/L	39.00
204	John Watts Associates	12/31/15	76.00	0.00c	0.00	0.00	1.46	1.46	74.54	S/L	39.00
205	John Watts Associates	12/14/15	1,196.45	0.00c	0.00	0.00	25.57	25.57	1,170.88	S/L	39.00
Building Improvements			7,514,757.93	0.00c	0.00	3,839,410.28	516,879.70	4,356,289.98	3,158,467.95		
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	2,158.02	1,362.96	3,520.98	567.91	S/L	3.00
177	March '14 Additions	3/31/14	1.58	0.00	0.00	1.58	0.00	1.58	0.00	S/L	3.00
178	April '14 Additions	4/30/14	562.03	0.00	0.00	265.40	187.34	452.74	109.29	S/L	3.00
179	May '14 Additions	5/31/14	423.92	0.00	0.00	188.41	141.31	329.72	94.20	S/L	3.00
180	June '14 Additions	6/30/14	14.61	0.00	0.00	6.09	4.87	10.96	3.65	S/L	3.00
181	July '14 Additions	7/31/14	36.53	0.00	0.00	14.21	12.18	26.39	10.14	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	0.00	0.00	130.84	196.27	327.11	261.69	S/L	3.00
200	Ryders Health Mgt	4/30/15	246.53	0.00	0.00	34.24	82.18	116.42	130.11	S/L	3.00
Computer Equipment			9,979.43	0.00c	0.00	6,815.33	1,987.11	8,802.44	1,176.99		
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

FYE: 9/30/2016

Asset #	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
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
	Furniture & Fixtures (continued)		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	ADIRONDACK 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 CLEAN	9/29/99	505.00	0.00	0.00	505.00	0.00	505.00	0.00	200DB	7.00
58	INVACARE MICROAIR MATTRE	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	21,018.00	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-KOSIE 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

Book Asset Detail 10/01/15 - 9/30/16

FYE: 9/30/2016

Asset #	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
Group: Movable Equipment (continued)											
123	4 biometric kiosk care tracker system	4/03/07	23,757.00	0.00	0.00	23,757.00	0.00	23,757.00	0.00	S/L	7.00
125	Resource System - Caretracker	11/30/07	748.71	0.00	0.00	748.71	0.00	748.71	0.00	S/L	7.00
126	MMS - Patient Lift	1/10/08	1,122.54	0.00	0.00	1,122.54	0.00	1,122.54	0.00	S/L	7.00
128	Activator	11/30/08	7,530.24	0.00	0.00	7,530.24	179.28	5,008.50	0.00	S/L	7.00
130	Head and Foot Boards	12/31/08	5,008.50	0.00	0.00	4,829.63	178.87	5,008.50	0.00	S/L	7.00
131	Head and Foot Boards	12/31/08	24,745.70	0.00	0.00	23,861.93	883.77	24,745.70	0.00	S/L	7.00
132	Care Tracker	1/27/09	1,856.00	0.00	0.00	1,767.60	88.40	1,856.00	0.00	S/L	7.00
133	Scanner	1/31/09	4,690.00	0.00	0.00	4,466.67	223.33	4,690.00	0.00	S/L	7.00
134	Beds and Rails	5/27/09	18,602.06	0.00	0.00	16,830.45	1,771.61	18,602.06	0.00	S/L	7.00
135	Reclass from WIP - Misc.	9/30/09	62,280.98	0.00	0.00	53,383.68	8,897.30	62,280.98	0.00	S/L	7.00
141	WIP RECLASS	9/30/10	557.49	0.00	0.00	398.20	79.64	477.84	79.65	S/L	7.00
150	UniMac Washer	7/31/11	5,048.43	0.00	0.00	2,103.50	504.84	2,608.34	2,440.09	S/L	10.00
163	Reimbursement for treadmill	11/30/12	2,823.86	0.00	0.00	1,142.99	403.41	1,546.40	1,277.46	S/L	7.00
183	Medline - Vital Machine	9/11/14	7,920.00	0.00	0.00	1,225.72	1,131.43	2,357.15	5,562.85	S/L	7.00
206	Twin Med - Lift Sit to Stand	3/28/16	3,013.96	0.00c	0.00	0.00	215.28	215.28	2,798.68	S/L	7.00
207	Joerns Healthcare - Lift with Slings	8/23/16	4,142.86	0.00c	0.00	0.00	49.32	49.32	4,093.54	S/L	7.00
208	Carpet Extractor	9/14/16	3,189.44	0.00c	0.00	0.00	37.97	37.97	3,151.47	S/L	7.00
			463,304.05	0.00c	0.00	429,255.86	14,644.45	443,900.31	19,403.74		

Group: Non-Movable Equipment

69	NON-MOVABLE EQUIPMENT	2/29/88	60,240.00	0.00	0.00	60,240.00	0.00	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	3/15/00	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	2,496.19	0.00	2,496.19	0.00	S/L	7.00
136	Sales and Use Tax	12/31/08	150.00	0.00	0.00	101.25	15.00	116.25	33.75	S/L	10.00
138	Oil Circulator	6/25/09	1,671.92	0.00	0.00	1,044.94	167.19	1,212.13	459.79	S/L	10.00

Book Asset Detail 10/01/15 - 9/30/16

FYE: 9/30/2016

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)											
139	Reclass WIP - Misc.	9/30/09	120,925.48	0.00	0.00	72,555.30	12,092.55	84,647.85	36,277.63	S/L	10.00
142	WIP RECLASS	9/30/10	5,275.89	0.00	0.00	2,637.95	527.59	3,165.54	2,110.35	S/L	10.00
143	Phonetic	6/22/10	9,307.73	0.00	0.00	4,886.54	930.77	5,817.31	3,490.42	S/L	10.00
149	Materials-Pool Heater	11/30/10	4,173.43	0.00	0.00	2,017.15	417.34	2,434.49	1,738.94	S/L	10.00
164	New transfer switch for generator	11/30/12	11,850.00	0.00	0.00	3,357.50	1,185.00	4,542.50	7,307.50	S/L	10.00
165	2nd payment for transfer switch	1/04/13	5,925.00	0.00	0.00	1,629.38	592.50	2,221.88	3,703.12	S/L	10.00
166	Walk-in freezer compressor	7/31/13	4,759.59	0.00	0.00	1,031.25	475.96	1,507.21	3,252.38	S/L	10.00
173	January '14 Additions	1/31/14	5,883.44	0.00	0.00	980.57	588.34	1,568.91	4,314.53	S/L	10.00
174	April '14 Additions	4/30/14	4,727.21	0.00	0.00	669.69	472.72	1,142.41	3,584.80	S/L	10.00
175	September '14 Additions	9/30/14	1,645.00	0.00	0.00	164.50	164.50	329.00	1,316.00	S/L	10.00
196	Generator Transfer Switch - Belling	11/11/14	5,925.00	0.00	0.00	543.13	592.50	1,135.63	4,789.37	S/L	10.00
197	PelletierRoofing & Siding LLC - Rc	5/27/15	29,800.00	0.00	0.00	993.33	2,980.00	3,973.33	25,826.67	S/L	10.00
198	PelletierRoofing & Siding LLC	8/11/15	480.00	0.00	0.00	8.00	48.00	56.00	424.00	S/L	10.00
209	Hatco Booster	10/02/15	2,668.06	0.00c	0.00	0.00	266.81	266.81	2,401.25	S/L	10.00
210	Fire Alarm Panel	2/25/16	2,541.98	0.00c	0.00	0.00	148.28	148.28	2,393.70	S/L	10.00
211	Maglocks/Alarm Modules	1/19/16	6,221.48	0.00c	0.00	0.00	414.77	414.77	5,806.71	S/L	10.00
212	Wander Alarm	8/03/16	5,939.65	0.00c	0.00	0.00	98.99	98.99	5,840.66	S/L	10.00
213	Compressor	9/30/16	4,396.51	0.00c	0.00	0.00	0.00	0.00	4,396.51	S/L	10.00
Non-Movable Equipment			428,343.21	0.00c	0.00	286,696.32	22,178.81	308,875.13	119,468.08		
Grand Total			8,473,836.62	0.00c	0.00	4,619,629.79	555,690.07	5,175,319.86	3,298,516.76		

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page		of	
Bel-Air Manor Nursing & Rehabilitation Center		2108C		9/30/2016		24		37	
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR
 C. Remaining Life of Lease; OR
 D. Actual Life if owned by Related Party.

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

Name of Facility Bel-Air Manor Nursing & Rehabilitati	License No. 2108C	Report for Year Ended 9/30/2016	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	4th 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	517.00%				
d. Term of Mortgage (number of years)	10				
e. Amount of Principal Borrowed	4,000,000				
f. Principal balance outstanding as of 9/30/2016					
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	9/30/2016		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		9/30/2016		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)				\$	23,800	23,800	
Interest Exp \$20,381, Interest/Finance Charges \$3,419							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	23,800	23,800	
14. Insurance							
a. Insurance on Property (buildings only)				\$	10,100	10,100	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	30,011	30,011	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	40,111	40,111	
15. Total All Expenditures (A-13 thru C-14)				\$	9,002,134	9,002,134	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Bel-Air Manor Nursing & Rehabilitation Center				2108C	9/30/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 212,539	212,539		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 9,380	9,380		
10.	15	1e	Accounting & Legal	\$ 713	713		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	17	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 7,569	7,569		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 43,119	43,119		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 10,749	10,749		
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)				\$ 284,069	284,069		

* 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	m8a	Chamber of Commerce	\$ 749		
16	m13	Fines & Penalties	\$ 10,000		
Total Other A&G Adjustments			\$ 10,749	\$ -	\$ -

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	9/30/2016	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 284,069	284,069		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 260,541	260,541		
28.	20	5d	Ambulance/Limousine	\$ 1,244	1,244		
29.	20	5f	X-rays, etc	\$ 16,024	16,024		
30.	20	5h	Laboratory	\$ 62,419	62,419		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 43,441	43,441		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			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	\$ 68	68		
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)				\$ 667,806	667,806		

*** 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
9/30/2016

Schedule of Other Ancillary Costs

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

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

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

Schedule of 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	9/30/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 4,314,371	4,314,371				
b. Medicaid Room and Board Contractual Allowance **	\$ (1,359,090)	(1,359,090)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,085,916	2,085,916				
b. Medicare Room and Board Contractual Allowance **	\$ 372,727	372,727				
4. a. Private-Pay Residents and Other	\$ 2,760,531	2,760,531				
b. Private-Pay Room and Board Contractual Allowance **	\$ (476,162)	(476,162)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 200,971	200,971				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (200,971)	(200,971)				
c. Prescription Drugs - Non-Medicare	\$ 43,259	43,259				
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	\$ 414,030	414,030				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (414,030)	(414,030)				
c. Physical Therapy - Non-Medicare	\$ 459,739	459,739				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 84,365	84,365				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (84,365)	(84,365)				
c. Speech Therapy - Non-Medicare	\$ 57,928	57,928				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 457,791	457,791				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (457,791)	(457,791)				
c. Occupational Therapy - Non-Medicare	\$ 247,244	247,244				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$					
b. Other (<i>Specify</i>) - Non-Medicare	\$ 19,825	19,825				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 8,526,289	8,526,289				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 68	68				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 38	38				
V. Total Other Revenue (1 thru 8)	\$ 106	106				
VI. Total All Revenue (III +V)	\$ 8,526,395	8,526,395				

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.
 ** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	Oxygen	\$ 18,409		
	C/A - Oxygen	\$ (18,409)		
	X-Ray	\$ 31,690		
	C/A X-Ray	\$ (31,690)		
	Lab	\$ 76,767		
	C/A - Lab	\$ (76,767)		
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	Oxygen - Manged Care	\$ 2,659		
	X-Ray - Managed Care	\$ 5,410		
	Lab - Private Pay	\$ 129		
	Lab - Managed Care	\$ 11,628		
Total Other Resident Revenue		\$ 19,825	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Interest Income		\$ 68		
Total Interest Income			\$ 68	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	Misc Income	\$ 38		
Total Other Revenue		\$ 38	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air Manor Nursing & Rehabilitation	2108C	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	145,940
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,421,172
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	
a. _____				
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	(2,315)
Medicaid Advance	(332)			
Loans & Exchanges	(4,324)			
Refunds	2,341			
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,564,798
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>7,514,757</u>		\$	3,158,467
	Accum. Depreciation <u>4,356,290</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>428,344</u>		\$	119,469
	Accum. Depreciation <u>308,875</u>	Net		
6. Movable Equipment	*Historical Cost <u>530,735</u>		\$	20,580
	Accum. Depreciation <u>510,155</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)			\$	3,298,515

* 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	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	4,863,313
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>)			\$	713,965
Due from Cheshire House		396,310		
Due from Mystic Manor		214,833		
Due from Ryders Health Management		102,823		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	713,965
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,577,278

* 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 Cent		2108C	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	700,284
2. Notes Payable (<i>itemize</i>)				\$	140,423
Note Payable - Pharmacy					140,423

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>)				\$	75,018
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>)				\$	181,859
Patient Fund		21,275	Accrued Expenses	(28,057)	
Aflac - Individual		11,218	Accrued PTO	84,419	
Aflac - Group		175	Accrued User Fee	95,198	
Property Tax Payable		(2,369)			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,097,584

* 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 Co	License No. 2108C	Report for Year Ended 9/30/2016	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,097,584	
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>)				\$
Due to Chamberlain Manor/Lord Chamberlain		112,962		
Due to Ryders Health Management		53,770		
Due to BA Realty		3,403,147		
Notes Payable - Related Party		147,831		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 3,717,709
C. Total All Liabilities (Lines A-13 + B-5)				\$ 4,815,293

**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	9/30/2016	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			\$	1,236,680
6. Gain or Loss for Period			\$	(475,695)
7. Total Net Worth			\$	761,985
C. Total Reserves and Net Worth			\$	761,985
D. Total Liabilities, Reserves, and Net Worth			\$	5,577,278

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Bel-Air Manor Nursing & Rehabilitation	2108C	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	1,237,680
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	8,526,395
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	9,002,134
D. Net Income or Deficit			\$	(475,739)
E. Balance			\$	761,941
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			\$	761,941
				09/30/16

I. Preparer's/Reviewer's Certification

Name of Facility Bel-Air Manor Nursing & Rehabilitation	License No. 2108C	Report for Year Ended 9/30/2016	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 <i>Elizabeth Maglio</i>		Title <i>Controller</i>		Date Signed <i>2/19/17</i>
Printed Name of Preparer Elizabeth Maglio				
Address Address 88 Ryders Landing, Suite 208, Stratford, CT 06614			Phone Number 203-381-1327	

Bel-Air Manor
 Trial Balance - Coded to Cost Report
 10/1/14 - 9/30/15

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
31 A1		1000	Cash - Peoples Bank	100,533.98
31 A1		1005	Cash - Webster Bank	
31 A1		1010	Cash - Payroll	1,549.81
31 A1		1015	Cash - Peoples PMA	22,581.38
31 A1		1020	Cash - Webster Money Market	
31 A1		1025	Cash - Resident Funds	21,275.09
31 A1		1030	Cash - Petty Cash	
31 A2		1110	A/R - Private Pay	19,337.27
31 A2		1115	A/R - Applied Income	(32,060.08)
31 A2		1120	A/R - Med A Coins from Private	45,928.03
31 A2		1125	A/R - Med B Coins from Private	2,592.67
31 A2		1130	A/R - Medicaid Pending	207,636.23
31 A2		1135	A/R - Medicaid	475,888.37
31 A2		1140	A/R-Med A Coins from Medicaid	1,640.49
31 A2		1145	A/R-Med B Coins from Medicaid	11,217.31
31 A2		1150	A/R - Medicare A	221,398.81
31 A2		1155	A/R - Medicare B	144,855.28
31 A2		1157	A/R - Managed Medicare A	219,435.44
31 A2		1160	A/R-Medicare A coins from Ins	72,785.10
31 A2		1165	A/R-Medicare B coins from Ins	48,501.56
31 A2		1170	A/R - Private Insurance	20,514.74
31 A2		1175	A/R - Veterans Administration	29,001.07
31 A2		1180	A/R - Managed Care	62,374.33
31 A2		1185	A/R - Hospice	5,698.41
31 A2		1190	A/R - Hospice Medicaid	1,716.02
31 A2		1195	A/R - Resident AL	
31 A2		1198	A/R - Coinsurance	
31 A2		1200	Refunds	2,340.94
31 A2		1212	Due to Medicaid	10,711.43
31		1215	Medicaid Advances	(332.18)
31		1245	Allowance for Doubtful Accis	(148,000.00)
31 A8		1250	Loans & Exchanges	(4,323.69)
31 A4		1300	Inventory	
31 A5a		1430	Prepaid Insurance	
31 A5a		1460	Prepaid Corporate Taxes	
31 B9		1600	Work in Progress	
31 B7		1650	Autos	
31 B7		1655	AD - Auto	
31 B2		1670	Land Improvements	
31 B2		1675	AD-Land Improvements	
31 B4		1700	Improvements	
31 B3		1705	AD - Improvements	7,514,756.59
31 B3		1710	Building Improvements - Phase 1	(4,356,289.98)
31 B3		1715	A/D Bldgs Improvements - Phase 1	
31 B3		1720	Building Improvements - Phase 2	
31 B3		1725	A/D Bldgs Improvements - Phase 2	
31 B4		1790	Allow. Deprec. L/H	

Bel-Air Manor
 Trial Balance - Coded to Cost Report
 10/1/14 - 9/30/15

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
31 B6		1810	Equipment - Movable	463,303.84
31 B6		1815	AD - Movable Equipment	(443,900.31)
31 B5		1820	Non-Movable Equipment	428,344.01
31 B5		1825	AD - Non-Movable Equipment	(308,875.13)
31 B6		1830	Furniture and Fixtures	57,451.67
31 B6		1835	AD - Furniture and Fixtures	(57,452.64)
31 B6		1837	Computer Software	9,979.52
31 B6		1840	A/D -Computer Software	(8,802.44)
31 A8		1900	15 Bed Purchase	
32 D3		1905	Organizations Costs	
32 D3		1910	Goodwill	
32 D3		1915	Accumulated Amortization - GW	
32 D3		1920	Covenants not to compete	
32 D3		1925	Amortization covenants	
32 D7		1950	Due from Aaron Manor	
32 D7		1955	Due from Bel-Air Manor	
32 D7		1960	Due from Cheshire House	
32 D7		1965	Due from Chamberlain Manor	396,309.69
32 D7		1970	Due from Greentree Manor	
32 D7		1975	Due from Lord Chamberlain	
32 D7		1980	Due from Mystic Manor	
32 D7		1985	Due from Ryders Health Management	214,832.94
32 D7		1989	Due From Lighthouse Home Healthcare	102,822.81
32 D7		1991	Due From AM Realty	
32 D7		1992	Due From BA Realty	
32 D7		1193	Due From CH Realty	
32 D7		1994	Due From GT Realty	
32 D7		1995	Due From LC Realty	
32 D7		1996	Due From MM Realty	
33 A1		2020	Accounts Payable	(700,283.73)
33 A2		2030	Note Payable - Pharmacy	(140,423.45)
33 A3		2051	Notes Payable - Auto	
34 B2		2053	Notes Payable - Related Party	(147,830.53)
33 A9		2055	Peoples United Bank - 15 Beds	
33 A12		2080	Sales Tax Payable	
33 A12		2200	Patient Fund	(21,275.09)
33 A12		2210	FSA Liability	
33 A12		2212	Aflac - Individual	(11,217.94)
33 A12		2213	Aflac - Group	(175.12)
33 A12		2240	Accrued ADP Fees	
33 A12		2250	Accrued Expenses	28,056.65
33 A12		2255	Accrued User Fee	(95,198.05)
33 A12		2260	Accrued 401K Withholding	
33 A12		2265	Accrued Pension	
33 A4		2270	Accrued Payroll	(75,017.79)
33 A12		2280	Accrued PTO	(84,418.60)
33 A12		2330	Property Tax Payable	2,369.01

Bel-Air Manor
 Trial Balance - Coded to Cost Report
 10/1/14 - 9/30/15

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
33 A12		2350	Corporate Taxes Payable	
33 A12		2360	Deferred Corporate Taxes	
33 A12		2380	Accrued Rate Adjustment	
34 B4		2400	Due From/To Officers	
34 B4		2410	Due to Aaron Manor	
34 B4		2415	Due to Bel-Air Manor	
34 B4		2420	Due to Chamberlain Manor	(70,000.00)
34 B4		2425	Due to Cheshire House	
34 B4		2430	Due to Greentree Manor	
34 B4		2435	Due to Lord Chamberlain	
34 B4		2440	Due to Mystic Healthcare	(42,961.53)
34 B4		2445	Due To Ryders Health	(53,769.52)
34 B4		2450	Due to AM Realty	
34 B4		2455	Due to BA Realty	
34 B4		2460	Due to CH Realty	
34 B4		2465	Due to Cham Manor Realty	
34 B4		2470	Due to GT Realty	
34 B4		2475	Due to LC Realty	
34 B4		2480	Due to MIM Realty	
34 B1		2510	Note Payable / Car Long Term	
35 B5		2900	Additional Paid-In-Capital	(527,818.76)
35		2910	Capital Stock	(1,000.00)
35		2940	Retained Earnings	(244,967.38)
35		2950	Profit/Loss - Past Period	(463,894.42)
		2960	Distributions	
30 I4a		3000	R&B - Private Pay	(1,398,951.61)
30 I1a		3010	R&B - Medicaid	(4,314,371.43)
30 I3a		3020	R&B - Medicare A	(2,085,915.98)
30 I4a		3030	R&B - Private Insurance	
30 I4a		3040	R&B - VA	(284,880.38)
30 IV8		3050	VA Revenue	(23,460.37)
30 I4a		3060	R&B - Managed Care	(490,338.00)
30 I4a		3070	R&B - Hospice	(16,435.00)
30 I4a		3080	R&B - Managed Medicare	(531,085.68)
30 I4a		3090	R&B - Hospice Medicaid	(15,330.00)
30 I1b		3100	C/A - Medicaid	1,359,090.01
30 I3b		3110	C/A - Medicare A - R & B	(423,476.80)
30 I4b		3115	C/A - Managed Medicare A	(7,302.05)
30 I4b		3118	C/A - Hospice	(2,975.00)
30 I4b		3120	C/A - Managed Care	481,072.79
30 zero Out		3130	C/A - Medicare A Ancillary	1,284,023.95
30 I3b		3140	C/A - Medicare B	50,749.57
30 zero Out		3145	C/A - Therapies - A	5,366.46
30 I4b		3150	C/A - Hospice Medicaid	
30 zero Out		3155	C/A - Other - A	
30 I4a		3200	HMO Rate Adjustments	
30 I1a		3210	Medicaid Rate Adjustment	

Bel-Air Manor
 Trial Balance - Coded to Cost Report
 10/1/14 - 9/30/15

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
30 I 1a		3220	Medicaid Prior Period Rate Adj	
30 I 1a		3230	Medicare Rate Adjustment	
30 I 3a		3240	Medicare Prior Period Rate Adj	
30 I 3a		3250	Medicare A Rate Adjustment	
30 I 4a		3260	Medicare B Rate Adjustment	
30 I 4a		3280	BCBS Discount	
30 I 4a		3300	Misc Private Charges	(50.00)
30 IV 8		3305	Misc Income	(38.00)
30 II 6 b		3310	Physiatrist Services - Med B	
30 II 6 b		3320	Outpatient Therapy Revenue	
30 IV 7		3350	Beauty Care Revenue	
30 I 4a		3400	Bad Debt Recovery	
30 II 2 c		3410	Incent Supply-Private Pay	
30 Zero Out		3430	Incent Supplies Med A	
Will not show up next		3450	Incent Supplies Managed Care	
30 IV 5		3480	Interest Income	(67.60)
30 II 3 c		3500	PT - Private Pay	(324.53)
30 II 3 c		3510	PT - Medicaid	(4,108.78)
30 Zero Out		3520	PT - Medicare A	(414,029.98)
30 II 3 c		3530	PT - Medicare B	(173,118.46)
30 II 3 c		3540	PT - Private Insurance	(13,956.43)
30 II 3 c		3600	PT - Managed Care	(268,230.99)
30 II 5 c		3610	OT - Private Pay	(705.63)
30 II 5 c		3620	OT - Medicaid	(3,340.58)
30 Zero Out		3630	OT - Medicare A	(457,791.23)
30 II 5 c		3640	OT - Medicare B	(61,350.14)
30 II 5 c		3650	OT - Private Insurance	(2,551.05)
30 II 5 c		3660	OT - Managed Care	(179,296.65)
30 II 4 c		3700	ST - Private Pay	202.62
30 II 4 c		3710	ST - Medicaid	
30 Zero Out		3720	ST - Medicare A	(84,365.30)
30 II 4 c		3730	ST - Medicare B	(22,237.40)
30 II 4 c		3740	ST - Private Insurance	
30 II 4 c		3750	ST - Managed Care	
30 II 2 c		3800	Medical Supply-Private pay	(35,893.42)
30 Zero Out		3820	Medical Supply-Med A	
30 II 2 c		3830	Medical Supply-Priv Insurance	
30 II 2 c		3840	Medical Supply-Managed Care	
30 Zero Out		3870	Oxygen - Medicare A	(18,409.03)
30 II 6 b		3895	Oxygen - Managed Care	(2,658.81)
30 II 1 c		3900	Pharmacy - Private Pay	(356.15)
30 Zero Out		3910	Pharmacy - Medicare A	(200,971.07)
30 II 1 c		3915	Pharmacy - Private Insurance	
30 II 1 c		3920	Pharmacy - Managed Care	(42,902.74)
30 Zero Out		3935	X-ray - Medicare A	(31,690.20)
30 II 6 b		3940	X-ray - Private Insurance	
30 II 6 b		3945	X-ray - Managed Care	(5,409.90)

Bel-Air Manor
 Trial Balance - Coded to Cost Report
 10/1/14 - 9/30/15

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
30 II 6 b	3950	Lab - Private Pay		(128.79)
30 Zero Out	3960	Lab - Medicare A		(76,767.14)
30 II 6 b	3965	Lab - Private Insurance		(11,627.84)
30 II 6 b	3970	Lab - Managed Care		98,756.33
10 A2	4110	Administrator		192,492.96
10 A4	4120	Salaries - Office		61,032.54
16 m11	4220	Data Processing		12,714.19
16 m11	4225	Data Processing - Computer Equipment		6,360.00
15 1a7	4230	Pension Expense		3,125.90
16 m13	4240	Bank Charges		201.55
16 m13	4245	Bank Charges - Lease		23,347.60
15 1g	4250	Office Supplies		17,262.06
15 1h1	4260	Telephone		
15 1h1	4262	Beepers		
15 1h2	4265	Telephone - Mobile		1,814.72
16 M7	4267	Lease Postage Meter		715.32
16 M13	4268	Beepers		
16 16	4270	Travel - Motor Vehicles		731.56
16 16	4271	Repair/Maint Auto		
16 m3	4290	Adv. & Pub. Rel. Donations		43,118.71
16 m3	4291	Charitable Donations		
16 m2	4292	Adv. Tel. Directory		
16 m13	4300	Fees & License Exp.		2,435.00
16 m8	4301	Dues		5,944.00
16 m7	4310	Postage		4,087.22
16 15	4320	Educational & Seminars		2,491.57
16 m13	4325	Physician Care - Employees		8,054.94
15 1a8	4340	Uniform Allowance		16,910.94
15 1d	4350	Accounting		14,058.42
15 1e	4360	Legal		16,423.36
16 11	4370	Patient Gifts & Parties		11,082.24
16 13	4380	Employee Party & Awards		7,569.05
16 17	4385	Meals & Entertainment		1,561.46
16 14	4390	Employee Travel		1,244.44
16 11	4392	Patient Travel		453,772.62
15 1a2,3,4	4400	Payroll Taxes		
15 k2	4410	Sewer Use Tax		
27 14b	4418	Insurance - Auto		
27 14c1	4419	Insurance - Liability		30,011.28
27 14a	4420	Insurance - Property		10,099.67
15 1a1	4421	Insurance - WC		152,397.51
15 1f	4422	Insurance - Officers		
16 m13	4450	Miscellaneous Expense		9,379.84
15 1c	4460	Bad Debts		1,735.33
16 m1	4470	Help Wanted		381,375.43
15 1a5	4480	Group Insurance		225,111.35
16 m12	4500	Management Fee		

Bel-Air Manor
 Trial Balance - Coded to Cost Report
 10/1/14 - 9/30/15

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
22 10c		4520	Personal Property Expense	
22 10b		4530	Real Estate Taxes	5,875.20
27 12C1		4532	Interest - Auto	89,758.35
15 1k3		4535	Provider User Fee Tax	376,783.00
27 12D		4540	Interest Expense	20,381.23
22 9		4550	Rent - Related Party	360,000.00
22 7d		4590	Depreciation - Auto	
		4610	Depreciation - Land Improvements	
22 7a		4615	Depre - Land Improvements	516,879.70
22 7a		4620	Deprec. Leasehold Improvements	16,631.07
22 7d		4630	Deprec. Movable Equipment	22,179.17
22 7c		4635	Depr. Non-Movable Equipment	
22 8a		4640	Amortization	
10 A7a		5100	Maintenance Supervisor	45,347.44
10 A7b		5110	Maintenance Asst. Wages	21,853.26
22 6b		5120	Fuel	529.63
22 6b		5130	Gas	26,536.86
22 6c		5140	Electricity	133,648.69
22 6d		5150	Water	22,481.62
22 6d		5155	Sewer	
22 6a		5160	Maint. & Repair Supplies	34,710.42
22 6a		5180	Repair & Maint. Service	125,518.75
22 6e		5185	Copier Expense	11,181.01
10 A5c		5210	Dietary Wages	242,179.78
18 2a1		5220	Food	143,153.63
10 A5a		5250	Dietician - Payroll	34,438.89
13 B1		5255	Dietician - Consultant	1,170.00
10 A5b		5260	Food Service Supervisor	55,655.62
18 2a2		5280	Supplies & Exp. Dietary	27,983.56
18 2a2		8285	Dietary Equipment	378.38
10 A8b		5310	Laundry Aide	32,518.65
19 3a1		5320	Linen & Bedding	2,382.82
19 3b		5370	Purch. Serv. Laundry	44,303.14
19 3a4		5380	Supplies Laundry	854.23
10 A6b		5410	Housekeeping Aide	147,512.22
10 A6a		5420	Housekeeping Supervisor	53,450.36
20 4a1		5490	Supplies & Exp. Housekeeping	28,049.64
10 A12a		6010	Director of Nursing	143,908.07
10 A12a		6020	Asst. Director of Nurses	
10 12B2		6022	MDS Coordinator	146,423.64
10 12B2		6030	Staff Development	73,023.86
10 A12b		6110	RN	582,797.83
10 A12b		6112	RN - No Benefits	169,598.17
10 A12c		6120	LPN	370,542.41
10 A12c		6122	LPN - No Benefits	71,687.19
10 A12d		6130	CNA	888,432.40
10 A12d		6132	CNA - No Benefits	116,189.90

Bel-Air Manor
 Trial Balance - Coded to Cost Report
 10/1/14 - 9/30/15

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
13 B11c	6275	Nursing Pool Exp. - C.N.A.		4,993.13
13 B11b	6280	Nursing Pool Exp. - LPN		
13 B11a	6285	Nursing Pool Exp. - RN		
20 5j	6290	Medical Supplies		227,143.75
20 5j	6291	Medical Supplements		4,568.04
20 5j	6292	Medical Waste		9,083.21
20 5j	6293	Medical Equipment		2,640.19
20 5j	6294	Medical Equipment - Rental		10,488.39
20 5j	6295	Medical Supplies - Medicare		
20 5e2	6300	Oxygen - Medicare		
20 5j	7190	Physician Care - Patients		16,746.01
20 5a2	7200	Medicare Drugs		181,917.74
10 A12n	7250	Infection Control		
20 5a2	7270	Prescriptions - VA		18,867.80
20 5b	7280	House Drugs		33,332.92
20 5b	7290	Managed Care Drugs		59,755.63
10 A12h	7510	TRD Staff Wages		22,603.08
10 A12h	7520	Recreational Supervisor		42,427.44
20 5i	7580	Supplies & Exp. Recreation		29,833.94
13 B12	7710	Other Consulting Fees		68,336.32
20 5h	7730	Lab & EKG		62,419.42
20 5f	7732	Medicare X-Ray		16,024.02
20 5e2	7740	Oxygen		43,441.32
10 A12e	7820	Physical Therapy Salaries		350,969.42
10 A12e	7825	Rehab Program Director		100,054.62
13 b5a	7859	Physical Therapy Pool		397.12
13 B3	7860	Pharmacy Consultant		7,345.00
13 B12	7865	Therapy Management Consultant		50,002.88
13 B9a	7866	Speech Therapy - Managed Care		
13 B9a	7869	Speech Therapy Services		3,067.50
13 B9a	7870	Speech Therapy - Part A		
13 B9a	7871	Speech Therapy - Part B		
10 A12F	7872	Speech Therapy Salaries		81,344.03
13 B10a	7874	Occupational Therapy Services		
13 B10a	7875	Occupational Therapy - Part A		
13 B10a	7876	Occupational Therapy - Managed Care		
20	7879	Occupational Therapy Supplies		
13 b5a	7881	Physical Therapy Services		22,042.90
13 b5a	7882	Physical Therapy - Part B		1,665.00
13 b5a	7883	Physical Therapy - Managed Care		212,539.06
13 B12	7884	Rehab Management Fee		
20 5j	7885	PT Supplies		
13 B8e	7890	Medical Staff		
10 A12g	7891	Occupational Therapy Salaries		
16 m6	7910	Beauty Care Supplies		
13 B2	7920	Dental Hygienist		
13 B2	7930	Dental Care		1,800.00

Bel-Air Manor
 Trial Balance - Coded to Cost Report
 10/1/14 - 9/30/15

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
20 5g		7932	Dental Supplies	2,520.00
13 B2		7935	Dental Consultant	
13 B6		7940	Social Services Consultant	
10 A12m		7950	Social Services Salaries	159,081.78
13 B8a		7960	Medical Director	63,000.00
10 120		7970	Medical Records Wages	53,406.22
27 12D		8225	Late Fees / Finance Charge	3,419.22
15 1j		8260	Provision for Corp. Taxes	473.98
16 M13		8270	Fines & Penalties	10,000.00
			Assets	\$ 5,577,278.38
			Liabilities	\$ (4,815,293.06)
			Capital	\$ (1,237,680.56)
			Revenue	\$ (8,526,394.74)
			Expenses	\$ 9,002,089.98
			Profit	\$ 0.00
			Profit	\$ 475,695.24
			Total Assets	\$ 5,577,278.38
			Total Liabilities, Capital, and Profit	\$ (5,577,278.38)
			Should wash as A=OE +L	\$ -

Bel-Air Manor
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
	10 A2	4110	Administrator	98,756.33
	10 A4	4120	Salaries - Office	192,492.96
	10 A5b	5260	Food Service Supervisor	55,655.62
	10 A5c	5210	Dietary Wages	242,179.78
	10 A6a	5420	Housekeeping Supervisor	53,450.36
	10 A6b	5410	Housekeeping Aide	147,512.22
	10 A7a	5100	Maintenance Supervisor	45,347.44
	10 A7b	5110	Maintenance Asst. Wages	21,853.26
	10 A8b	5310	Laundry Aide	32,518.65
	10 A12a	6020	Asst. Director of Nurses	0.00
	10 A12a	6010	Director of Nursing	143,908.07
	10 A12b1	6110	RN	582,797.83
	10 A12b1	6112	RN - No Benefits	169,588.17
	10 A12c1	6120	LPN	370,542.41
	10 A12c1	6122	LPN - No Benefits	71,687.19
	10 A12d	6130	CNA	888,432.40
	10 A12d	6132	CNA - No Benefits	116,189.90
	10 A12o	7825	Rehab Program Manager	100,054.62
	10 A12e	7820	Physical Therapy Salaries	350,969.42
	10 A12f	7872	Speech Therapy Salaries	81,344.03
	10 A12g	7891	Occupational Therapy Salaries	212,539.06
	10 A12h	7510	TRD Staff Wages	22,603.08
	10 A12h	7520	Recreational Supervisor	42,427.44
	10 A12m	7950	Social Services Salaries	159,081.78
	10 A12b2	6022	MDS Coordinator	146,423.64
	10 A12b2	6030	Staff Development	73,023.86
	10 A12b2	7250	Infection Control (This is an RN)	0.00
	10 12O	7970	Medical Records Wages	53,406.22
	10 A5a	5250	Dietician	34,438.89
				4,509,224.63

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
	13 B2	7930	Dental Care	1,800.00
	13 B2	7920	Dental Hygienist	0.00
	13 B2	7935	Dental Consultant	2,520.00
	13 B1	5255	Dietician - Consultant	1,170.00
	13 B9a	7869	Speech Therapy Services	0.00
	13 B9a	7870	Speech Therapy - Part A	3,067.50
	13 B9a	7871	Speech Therapy - Part B	0.00
	13 B9a	7866	Speech Therapy - Managed Care	0.00
	13 B3	7860	Pharmacy Consultant	7,345.00
	13 b5a	7859	Physical Therapy Pool	397.12
	13 b5a	7881	Physical Therapy Services	0.00
	13 b5a	7882	Physical Therapy - Part B	0.00
	13 b5a	7883	Physical Therapy - Managed Care	0.00
	13 B6	7940	Social Services Consultant	0.00
	13 B8a	7960	Medical Director	63,000.00
	13 B8e	7890	Medical Staff	1,665.00
	13 B12	7884	Rehab Management Fee	0.00
	13 B12	7865	Therapy Management consultant	50,002.88
	13 B12	7710	Other Consulting Fees	68,336.32
	13 B11a	6285	Nursing Pool Exp. - RN	0.00
	13 B11b	6280	Nursing Pool Exp. - LPN	4,993.13
	13 B11c	6275	Nursing Pool Exp. - C.N.A.	0.00
				204,296.95

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
	15 1a1	4421	Insurance - WC	152,397.51
	15 1a4	4400	Payroll Taxes	453,772.62
	15 1a5	4480	Group Insurance	381,375.43
	15 1a7	4230	Pension Expense	6,360.00
	15 1a8	4340	Uniform Allowance	16,910.94
	15 1c	4460	Bad Debts	9,379.84
	15 1d	4350	Accounting	14,058.42
	15 1e	4360	Legal	16,423.36
	15 1f	4422	Insurance - Officers	0.00
	15 1g	4250	Office Supplies	23,347.60
	15 1h1	4260	Telephone	17,262.06
	15 1h1	4262	Beepers	0.00
	15 1h2	4265	Telephone - Mobile	1,814.72
	15 1j	8260	Provision for Corp. Taxes	473.98
	15 k2	4410	Sewer Use Tax	0.00
	15 1k3	4535	Provider User Fee Tax	376,783.00

Bel-Air Manor
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

1,470,359.48

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
16	l1	4370	Patient Gifts & Parties	0.00
16	l2	4380	Employee Party & Awards	11,082.24
16	l4	4390	Employee Travel	1,561.46
16	l5	4320	Educational & Seminars	2,491.57
16	l6	4270	Travel - Motor Vehicles	731.56
16	l6	4271	Repair/Maint Auto	0.00
16	m6	7910	Beauty Care Supplies	0.00
16	l7	4385	Meals & Entertainment	7,569.05
16	m1	4470	Help Wanted	1,735.33
16	m2	4292	Adv. Tel. Directory	0.00
16	m3	4291	Charitable Donations	0.00
16	m3	4290	Adv. & Pub. Rel. Donations	43,118.71
16	m7	4310	Postage	4,087.22
16	m7	4267	Lease Postage Meter	715.32
16	m8a	4301	Dues	5,944.00
16	m12	4500	Management Fee	225,111.35
16	m11	4225	Data Processing - Computer Equipment	12,714.19
16	m11	4220	Data Processing	61,032.54
16	m13	4300	Fees & License Exp.	2,435.00
16	m13	4450	Miscellaneous Expense	0.00
16	m13	4325	Physican Care - Employees	8,054.94
16	m13	4240	Bank Charges	3,125.90
16	m13	4245	Bank Charges - Lease	201.55
16	M13	8270	Fines & Penalties	10,000.00
				<u>401,711.93</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
18	2a1	5220	Food	143,153.63
18	2a2	5280	Supplies & Exp. Dietary	27,983.56
18	2a2	5285	Dietary Equipment	378.38
				<u>171,515.57</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
19	3a1-4	5320	Linen & Bedding	2,382.82
19	3d	5380	Supplies Laundry	854.23
19	3b	5370	Purch. Serv. Laundry	44,303.14
				<u>47,540.19</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
20	4a1	5490	Supplies & Exp. Housekeeping	28,049.64
20	5a2	7200	Medicare Drugs	181,917.74
20	5a2	7270	Prescriptions - VA	18,867.80
20	5a2	7290	Managed Care Drugs	59,755.63
20	5b	7280	House Drugs	33,332.92
20	5d	4392	Patient Travel	1,244.44
20	5e2	7740	Oxygen	43,441.32
20	5e2	6300	Oxygen - Medicare	0.00
20	5f	7732	Medicare X-Ray	16,024.02
20	5g	7932	Dental Supplies	0.00
20	5h	7730	Lab & EKG	62,419.42
20	5i	7580	Supplies & Exp. Recreation	29,833.94
20	5j	7190	Physician Care - Patients	16,746.01
20	5j	6290	Medical Supplies	227,143.75
20	5j	6291	Medical Supplements	4,568.04
20	5j	6292	Medical Waste	9,083.21
20	5j	6293	Medical Equipment	2,640.19
20	5j	6294	Medical Equipment - Rental	10,488.39
13	B10a	7874	Occupational Therapy Services	0.00
13	B10a	7875	Occupational Therapy - Part A	0.00
13	B10a	7876	Occupational Therapy - Managed Care	0.00
20	5j	6295	Medical Supplies - Medicare	0.00
20	5j	7885	PT Supplies	22,042.90
20	5j	7879	Occupational Therapy Supplies	0.00
				<u>767,599.36</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
22	6a	5160	Maint. & Repair Supplies	34,710.42
22	6a	5180	Repair & Maint. Service	125,518.75
22	6c	5140	Electricity	133,648.69
22	6d	5150	Water	22,481.62
22	6d	5155	Sewer	0.00
22	6b	5120	Fuel	529.63
22	6b	5130	Gas	26,536.86
22	6e	5185	Copier Expense	11,181.01
				<u>354,606.98</u>

Bel-Air Manor
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
22	7b	4620	Deprec. Leasehold Improvements	516,879.70
22	7b	4610	Depreciation - Land Improvements	0.00
22	7c	4635	Depr. Non-Movable Equipment	22,179.17
22	7d	4590	Depreciation - Auto	0.00
22	7d	4630	Deprec. Movable Equipment	16,631.07
22	8a	4640	Amortization	0.00
22	7a	4615	Depre - Land Improvements	0.00
22	9	4550	Rent - Related Party	360,000.00
22	10b	4530	Real Estate Taxes	89,758.35
22	10c	4520	Personal Property Expense	5,875.20
				1,011,323.49

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
27	12C1	4532	Interest - Auto	0.00
27	12D	4540	Interest Expense	20,381.23
27	12D	8225	Interest / Finance Charge	3,419.22
27	14b	4418	Insurance - Auto	0.00
27	14c1	4419	Insurance - Liability	30,011.28
27	14a	4420	Insurance - Property	10,099.67
				63,911.40

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
30	I 1a	3010	R&B - Medicaid	(4,314,371.43)
30	I 1a	3210	Medicaid Rate Adjustment	0.00
30	I 1a	3220	Medicaid Prior Period Rate Adj	0.00
30	I 1b	3100	C/A - Medicaid	1,359,090.01
30	I 3a	3020	R&B - Medicare A	(2,085,915.98)
30	I 3a	3250	Medicare A Rate Adjustment	0.00
30	I 3a	3230	Medicare Rate Adjustment	0.00
30	I 3a	3240	Medicare Prior Period Rate Adj	0.00
30	I 3b	3110	C/A - Medicare A - R & B	(423,476.80)
30	I 3b	3140	C/A - Medicare B	50,749.57
30	I 4a	3000	R&B - Private Pay	(1,398,951.61)
30	I 4a	3030	R&B - Private Insurance	0.00
30	I 4a	3040	R&B - VA	(284,880.38)
30	I 4a	3060	R&B - Managed Care	(490,338.00)
30	I 4a	3070	R&B - Hospice	(16,435.00)
30	I 4a	3080	R&B - Managed Medicare	(531,085.68)
30	I 4a	3090	R&B - Hospice Medicaid	(15,330.00)
30	I 4a	3200	HMO Rate Adjustments	0.00
30	I 4a	3280	BCBS Discount	0.00
30	I 4a	3260	Medicare B Rate Adjustment	0.00
30	I 4a	3400	Bad Debt Recovery	0.00
30	I 4a	3300	Misc Private Charges	(50.00)
30	I 4b	3115	C/A - Managed Medicare A	(7,302.05)
30	I 4b	3118	C/A - Hospice	(2,975.00)
30	I 4b	3120	C/A - Managed Care	481,072.79
30	I 4b	3150	C/A - Hospice Medicaid	5,366.46
30	II 1 c	3915	Pharmacy - Private Insurance	0.00
30	II 1 c	3900	Pharmacy - Private Pay	(356.15)
30	II 1 c	3920	Pharmacy - Managed Care	(42,902.74)
30	II 2 c	3800	Medical Supply-Private pay	0.00
30	II 2 c	3830	Medical Supply-Priv Insurance	0.00
30	II 2 c	3840	Medical Supply-Managed Care	0.00
30	II 3 c	3500	PT - Private Pay	(324.53)
30	II 3 c	3510	PT - Medicaid	(4,108.78)
30	II 3 c	3530	PT - Medicare B	(173,118.46)
30	II 3 c	3540	PT - Private Insurance	(13,956.43)
30	II 3 c	3600	PT - Managed Care	(268,230.99)
30	II 4 c	3700	ST - Private Pay	202.62
30	II 4 c	3710	ST - Medicaid	0.00
30	II 4 c	3730	ST - Medicare B	(22,237.40)
30	II 4 c	3740	ST - Private Insurance	0.00
30	II 4 c	3750	ST - Managed Care	(35,893.42)
30	II 5 c	3610	OT - Private Pay	(705.63)
30	II 5 c	3620	OT - Medicaid	(3,340.58)
30	II 5 c	3640	OT - Medicare B	(61,350.14)
30	II 5 c	3650	OT - Private Insurance	(2,551.05)
30	II 5 c	3660	OT - Managed Care	(179,296.65)
OTHER RESIDENT REVENUE				
30	II 6 b	3310	Physiatrist Services - Med B	0.00
30	IV8	3050	VA Revenue	(23,460.37)
30	IV8	3305	Misc Income	(36.00)
30	II 6 b	3320	Outpatient Therapy Revenue	0.00
30	II 6 b	3895	Oxygen - Managed Care	(2,658.81)
30	II 6 b	3940	X-ray - Private Insurance	0.00
30	II 6 b	3945	X-ray - Managed Care	(5,409.90)

Bel-Air Manor
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

30 II 6 b	3950 Lab - Private Pay	(128.79)
30 II 6 b	3965 Lab - Private Insurance	0.00
30 II 6 b	3970 Lab - Managed Care	(11,627.84)
30 IV 5	3480 Interest Income	(67.60)
30 IV 7	3350 Beauty Care Revenue	0.00
30 II 2 c	3410 Incont Supply Private Pay	0.00
30 Zero Out	3145 C/A - Therapies - A	0.00
30 Zero Out	3155 C/A - Other - A	0.00
30	3520 PT - Medicare A	(414,029.98)
30	3630 OT - Medicare A	(457,791.23)
30	3720 ST - Medicare A	(84,365.30)
30 Zero Out	3130 C/A - Medicare A Ancilliary	1,284,023.95
30	3430 Incont Supplies Med A	0.00
30	3820 Medical Supply-Med A	0.00
30	3870 Oxygen - Medicare A	(18,409.03)
30	3910 Pharmacy - Medicare A	(200,971.07)
30	3935 X-ray - Medicare A	(31,690.20)
30	3960 Lab - Medicare A	(76,767.14)

(8,526,394.74)

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
31 A1		1000	Cash - Peoples Bank	100,533.98
31 A1		1005	Cash - Webster Bank	0.00
31 A1		1020	Cash - Webster Money Market	0.00
31 A1		1010	Cash - Payroll	1,549.81
31 A1		1015	Cash - Peoples PMA	22,581.38
31 A1		1030	Cash - Petty Cash	0.00
31 A1		1025	Cash - Resident Funds	21,275.09
31 A2		1110	A/R - Private Pay	19,337.27
31 A2		1115	A/R - Applied Income	(32,060.08)
31 A2		1120	A/R - Med A Coins from Private	45,928.03
31 A2		1125	A/R - Med B Coins from Private	2,592.67
31 A2		1130	A/R - Medicaid Pending	207,636.23
31 A2		1135	A/R - Medicaid	475,888.37
31 A2		1140	A/R-Med A Coins from Medicaid	1,640.49
31 A2		1145	A/R-Med B Coins from Medicaid	11,217.31
31 A2		1150	A/R - Medicare A	221,398.81
31 A2		1155	A/R - Medicare B	144,855.28
31 A2		1157	A/R - Managed Medicare A	219,435.44
31 A2		1160	A/R-Medicare A coins from Ins	72,785.10
31 A2		1165	A/R-Medicare B coins from Ins	48,501.56
31 A2		1170	A/R - Private Insurance	20,514.74
31 A2		1175	A/R - Veterans Administration	29,001.07
31 A2		1180	A/R - Managed Care	62,374.33
31 A2		1185	A/R - Hospice	5,698.41
31 A2		1190	A/R - Hospice Medicaid	1,716.02
31 A2		1195	A/R - Resident AL	0.00
31 A2		1198	A/R - Coinsurance	0.00
31 A2		1212	Due from Medicaid	10,711.43
31 A2		1245	Allowance for Doubtful Accts	(148,000.00)
31 A4		1300	Inventory	0.00
31 A5a		1430	Prepaid Insurance	0.00
31 A5a		1460	Prepaid Corporate Taxes	0.00
31 A8		1215	Medicaid Advances	(332.18)
31 A8		1250	Loans & Exchanges	(4,323.69)
31 A8		1200	Refunds	2,340.94
31 A8		1900	15 Bed Purchase	0.00
31 B2		1670	Land Improvements	0.00
31 B2		1675	AD-Land Improvements	0.00
31 B3		1700	Improvements	7,514,756.59
31 B3		1710	Building Improvements - Phase 1	0.00
31 B3		1720	Building Improvements - Phase 2	0.00
31 B3		1790	Allow. Deprec. LHI	0.00
31 B3		1705	AD improvements	(4,356,289.98)
31 B3		1715	A/D Bldgs Improvements - Phase 1	0.00
31 B3		1725	A/D Bldgs Improvements - Phase 2	0.00
31 B5		1820	Non-Movable Equipment	428,344.01
31 B5		1825	AD - Non-Movable Equipment	(308,875.13)
31 B6		1810	Equipment - Movable	463,303.84
31 B6		1815	AD - Movable Equipment	(443,900.31)
31 B6		1830	Furniture and Fixtures	57,451.67
31 B6		1835	AD - Furniture and Fixtures	(57,452.64)
31 B6		1837	Computer Software	9,979.52
31 B6		1840	A/D -Computer Software	(6,802.44)
31 B7		1650	Autos	0.00
31 B7		1655	AD Autos	0.00
31 B9		1600	Work In Progress	0.00

Bel-Air Manor
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

4,863,312.94

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
32	D3	1910	Goodwill	0.00
32	D3	1915	Accumulated Amortization - GW	0.00
32	D3	1905	Organizations Costs	0.00
32	D3	1920	Convenants not to compete	0.00
32	D3	1925	Amortization convenants	0.00
32	D7	1950	Due from Aaron Manor	0.00
32	D7	1955	Due from Bel-Air Manor	0.00
32	D7	1960	Due from Cheshire House	396,309.69
32	D7	1965	Due from Chamberlain Manor	0.00
32	D7	1970	Due from Greentree Manor	0.00
32	D7	1975	Due from Lord Chamberlain	0.00
32	D7	1980	Due from Mystic Manor	214,832.94
32	D7	1985	Due from Ryders Health Management	102,822.81
32	D7	1989	Due From Lighthouse Home Healthcare	0.00
32	D7	1991	Due From AM Realty	0.00
32	D7	1992	Due From BA Realty	0.00
32	D7	1193	Due From CH Realty	0.00
32	D7	1994	Due from GT Realty	0.00
32	D7	1995	Due From LC Realty	0.00
32	D7	1996	Due From MM Realty	0.00

713,965.44

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
33	A1	2020	Accounts Payable	(700,283.73)
33	A2	2030	Note Payable - Pharmacy	(140,423.45)
33	A4	2270	Accrued Payroll	(75,017.79)
33	A9	2055	Peoples United Bank - 15 Beds	0.00
33	A12	2080	Sales Tax Payable	0.00
33	A12	2200	Patient Fund	(21,275.09)
33	A12	2210	FSA Liability	0.00
33	A12	2212	Aflac - Individual	(11,217.94)
33	A12	2213	Aflac - Group	(175.12)
33	A12	2330	Property Tax Payable	2,369.01
33	A12	2250	Accrued Expenses	28,056.65
33	A12	2240	Accrued ADP Fees	0.00
33	A12	2260	Accrued 401K Withholding	0.00
33	A12	2265	Accrued Pension	0.00
33	A12	2280	Accrued PTO	(84,418.60)
33	A12	2255	Accrued User Fee	(95,198.05)
33	A12	2350	Corporate Taxes Payable	0.00
33	A12	2360	Deferred Corporate Taxes	0.00
33	A12	2380	Accrued Rate Adjustment	0.00

(1,097,584.11)

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
34	B4	2400	Due From/To Officers	0.00
34	B4	2410	Due to Aaron Manor	0.00
34	B4	2415	Due to Bel-Air Manor	0.00
34	B4	2420	Due to Chamberlain Manor	(70,000.00)
34	B4	2425	Due to Cheshire House	0.00
34	B4	2430	Due to Greentree Manor	0.00
34	B4	2435	Due to Lord Chamberlain	(42,961.53)
34	B4	2440	Due to Mystic Healthcare	0.00
34	B4	2445	Due To Ryders Health	(53,769.52)
34	B4	2450	Due to AM Realty	0.00
34	B4	2455	Due to BA Realty	(3,403,147.37)
34	B4	2460	Due to CH Realty	0.00
34	B4	2465	Due to Cham Manor Realty	0.00
34	B4	2470	Due to GT Realty	0.00
34	B4	2475	Due to LC Realty	0.00
34	B4	2480	Due to MM Realty	0.00
34	B2	2053	Notes Payable - Related Party	(147,830.53)
34	B1	2051	Notes Payable - Auto	0.00

(3,717,708.95)

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
35	B5	2900	Additional Paid-In-Capital	(527,818.76)
36	G1	2960	Distributions	0.00
35	B1	2910	Capital Stock	(1,000.00)
35	B5	2940	Retained Earnings	(244,967.38)
35		2950	Profit/Loss - Past Period	(463,894.42)

(1,237,680.56)

Annual Report of Long-Term Care Facility Cost Year 2016 Checklist

Facility Name Bel-Air Manor

Complete the following check list. Provide an explanation for any "No" answers. Attach additional sheets to explain further, if necessary.

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? If not, explain the reporting change.

Explanation: _____

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation:

Yes No

6. During cost year 2016, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation:

Yes No

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation:

Yes No

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation:

Yes No

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation:

Yes No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation:

Yes No

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation:

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation:

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?

Explanation:

Yes No

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation:

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation:

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation:

Yes No

17. Have all contractual allowances been properly reported on Page 30?

Explanation:

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

Explanation:

Yes No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation:

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation:

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation:

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation:
