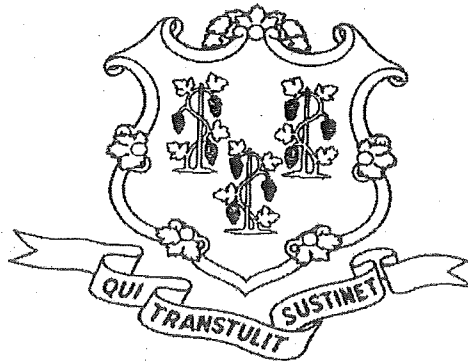


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center	
Address (No. & Street, City, State, Zip Code) 89 Weid Drive Naugatuck, CT 06770	
Type of Facility <input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 2182C	RHNS	(Specify)	Medicare Provider 07-5390
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Medicaid Provider Numbers:	CCNH 2182C	RHNS	ICF-IID
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For Department Use Only

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received

General Information

Name of Facility (as licensed) Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center	License No. 2182-C	Report for Year Ended 9/30/2020	Page 1	of 37
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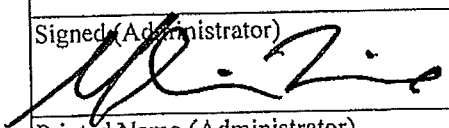
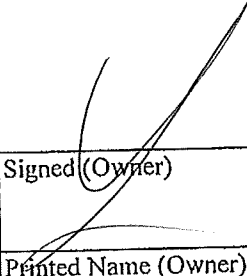

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center [facility name] for the cost report period beginning October 01, 2019 and ending September 30, 2020, 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 penalties 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 2/15/21	Signed (Owner) 	Date 2/15/21
Printed Name (Administrator) Melissa Vivo		Printed Name (Owner) Lawrence G Santilli	
Subscribed and Sworn to before me: Karol Montagna	State of Connecticut	Date 2/15/2021	Signed (Notary Public) 
Comm. Expires 4/30/2022			
Address of Notary Public 74 Ruella Drive Naugatuck, CT 06770			

(Notary Seal)

KAROL MONTAGNA
 NOTARY PUBLIC
 MY COMMISSION EXPIRES APR. 30, 2022

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State of Connecticut
Department of Social Services
 55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center		Period Covered:	From 10/1/2019	To 9/30/2020
Address of Facility 89 Weid Drive Naugatuck, CT 06770				
Report Prepared By Athena Health Care Associates		Phone Number 860-751-3900	Date 2/3/2021	
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	Report for Year Ended	Page	of
			9/30/2020	2	37
Name of Facility (as shown on license)			Address (No. & Street, City, State, Zip)		
Naugatuck Health Care LLC d/b/a Beacon Brook Health Care			89 Weid Drive Naugatuck, CT 06770		
License Numbers:	CCNH 2182C	RHNS	(Specify)	Medicare Provider No. 07-5390	
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 checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?					
		<input type="radio"/> Yes		<input checked="" type="radio"/> No	
If "Yes," explain fully.					
Administrator					
Name of Administrator Melissa Vivo			Nursing Home Administrator's License No.:	2043	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		

General Information and Questionnaire
Partners/Members

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center		License No. 2182C	Report for Year Ended 9/30/2020	Page 3	of 37
Legal Name of Partnership/LLC Naugatuck Health Care Center LLC d/b/a Beacon Brook Health Care Center		Business Address 234 Church St. Ste 901, New Haven, CT 06510		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title		% Owned	
Lawrence G Santilli	135 South Rd., Farmington, CT 06032	Manager		73.34	
Conservators for Lawrence E.	135 South Rd., Farmington, CT 06032			14	
Valerie Chakalos Santilli	135 South Rd., Farmington, CT 06032			4	
Michael M. Mosier	135 South Rd., Farmington, CT 06032			4.66	
Diane Curtis	135 South Rd., Farmington, CT 06032			4	

General Information and Questionnaire Related Parties*

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Heal	License No. 2182C	Report for Year Ended 9/30/2020	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						
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
Miscellaneous Facilities	Various	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> >98%	Interfacility Loans	Page 33, A2		
Athena Health Care 401k	135 South Rd, Farmington, CT 06032	<input type="radio"/> Yes <input checked="" type="radio"/> No <input type="radio"/> >98%	Facility participates in a group 401 (k) plan			
Athena Captive LLC	135 South Rd, Farmington, CT 06032	<input type="radio"/> Yes <input checked="" type="radio"/> No <input type="radio"/> >98%	Workers Comp Captive	Pg 15 1a	379,343	379,343
Athena Health Care Insurance	135 South Rd, Farmington, CT 06032	<input type="radio"/> Yes <input checked="" type="radio"/> No <input type="radio"/> >98%	Health Insurance	Page 15 1a5	1,360,563	1,360,563
Procare LTC	111 Executive Blvd, Farmingdale, NY 11735	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> >50%	Pharmacy (Minority Interest)	Pg 20, 5a2	343,311	339,318
Athena Health Care Systems	135 South Rd, Farmington, CT 06032	<input type="radio"/> Yes <input checked="" type="radio"/> No <input type="radio"/> >98%	see attached	see attached	see attached	see attached
Athena Health Care Systems	135 South Rd, Farmington, CT 06032	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> >50%	Management Fee	Page 17		268,971
		<input type="radio"/> Yes <input checked="" type="radio"/> No <input type="radio"/> >98%				
		<input type="radio"/> Yes <input checked="" type="radio"/> No <input type="radio"/> >98%				

* 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 Naugatuck Health Care LLC d/b/a Beacon Bro	License No. 2182C	Report for Year Ended 9/30/2020	Page 5	of 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? <input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
Not applicable				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
Not applicable				
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.)				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
Not Applicable: No Non-Nursing Home Cost Centers				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Naugatuck Health Care LLC d/b/a Beacon Brook Health C		2182C		9/30/2020		6	37		
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
Pitney Bowes, 60 Wellington Rd, Milford, CT 06484	<input type="radio"/>	<input checked="" type="radio"/>	Postal Equipment	11/20/17	60 months	1,207	1,207		
Leaf, 1720A Crete St., Moberly, MO 65270	<input type="radio"/>	<input checked="" type="radio"/>	Copier	02/08/17	48	14,395	14,395		
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input checked="" type="radio"/> No	Total ***	15,602

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

Annual Report of Long-Term Care Facility

CSP-7 Rev. 6/95

General Information and Questionnaire

Accounting Basis

Name of Facility Naugatuck Health Care LLC d/b/a	License No. 2182C	Report for Year Ended 9/30/2020	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Marcum LLP		555 Long Wharf Dr. Shelton, CT 06484		
2 Marcum LLP		555 Long Wharf Dr. Shelton, CT 06484		
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1 2019 tax return & audit		\$	4,249	
2 9/30/19 Medicare cost report		\$	2,700	
3		\$		
4		\$		
			Charge for Services Provided	
			\$	6,949
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Pg 15, line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Goldman, Gruder, & Woods LLC/ Pilicy & Ryan			203-899-8900/860-274-0018	
2 Treasurer, State of CT			860-231-2442	
3 Murtha Cullina LLP/ Post & Schell			860-240-6000/ 215-587-1000	
4 Michael Mormile (State of CT Probate Court), Ronald Merancy			203-720-7046	
5 Santander Bank			603-328-3064	
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 200 Connecticut Ave., Norwalk, CT 06854/ PO Box 760 365 Main St. Watertown, CT 06795				
2 186 Newington Road, West Hartford, CT 06110				
3 City Place 185 Asylum Street, Hartford, CT 06103/ Four Penn Center, 1600 John F. Kennedy Boulevard, Philadelphia, PA 19103				
4 229 Church Street, Naugatuck, CT 06770				
5 125 Main Street, Salem, NH 03079				
Services Provided by This Firm (<i>describe fully</i>)				
1 AR collections: Disallowed		\$	21,652	
2 Conservatorship: Disallowed		\$	750	
3 Misc Issues: Disallowed		\$	5,628	
4 Conservatorship request: Disallowed		\$	117	
5 Reimburse Appraisal Fee: Disallowed		\$	3,750	
			Charge for Services Provided	
			\$	31,897
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Pg 15, Line 1e				

Schedule of Resident Statistics (Cont'd)

Name of Facility Naugatuck Health Care LLC d/b/a Beacon B			License No. 2182C			Report for Year Ended 9/30/2020			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(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	5	78			2		4						
Per Diem Rate													
a. One bed rm.	591.31	239.88			617.00		454.88						
b. Two bed rms.	591.31	239.88			602.00		454.88						
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								6,003	6,003				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,459	1,459				
2. Restorative Treatments													
C. Other								11,149	11,149				
D. Total Physical Therapy Treatments								18,611	18,611				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								1,524	1,524				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								240	240				
2. Restorative Treatments													
C. Other								1,939	1,939				
D. Total Speech Therapy Treatments								3,703	3,703				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								6,512	6,512				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,683	1,683				
2. Restorative Treatments													
C. Other								11,372	11,372				
D. Total Occupational Therapy Treatments								19,567	19,567				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Naugatuck Health Care LLC d/b/a Beacon Brook Health Ca	2182C	9/30/2020	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)	124,716	2,137				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	272,488	10,720				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	51,967	1,754				
c. Dietary Workers	548,977	32,087				
6. Housekeeping Service						
a. Head Housekeeper	57,807	2,050				
b. Other Housekeeping Workers	361,354	23,428				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	68,894	2,162				
b. Other Maintenance Workers	67,283	2,917				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	96,203	7,119				
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	254,162	4,147				
b. RN						
1. Direct Care	508,687	11,349				
2. Administrative**	565,895	17,437				
c. LPN						
1. Direct Care	1,350,324	42,369				
2. Administrative**						
d. Aides and Attendants	1,832,537	94,879				
e. Physical Therapists	508,222	13,751				
f. Speech Therapists	133,481	2,961				
g. Occupational Therapists	333,292	8,541				
h. Recreation Workers	180,553	7,674				
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	184,101	6,403				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	7,500,943	293,885				

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

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

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

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center		2182C		9/30/2020		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									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of		
Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center		2182C		9/30/2020		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Melissa Vivo (10/1/19-9/30/20)	124,716		Health & Life insurances, payroll taxes	Day to day operations of the nursing home facility	2,137	A2			
Section IV - Assistant Administrators									

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

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

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

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Naugatuck Health Care LLC d/b/a Beacon Brook H	2182C	9/30/2020	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						
2. Dentist	14,364	28				
3. Pharmacist	12,906	88				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,000	218				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	258					
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	1,562	4				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	12,272	158				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides	17,389	676				
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	88,751	1,172				

* 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		License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beacon Brook Health		2182C	9/30/2020	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Masstek Imaging, 3 Electronics Ave., Danvers, MA 01923	Radiology	<input type="radio"/>	<input checked="" type="radio"/>		
Mary Jane Leonetti, 245 Cherry Avenue Unit 21N, Watertown, CT 06795	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
Healthdrive Dental Group, 888 Worcester St., Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Procure LTC Pharmacy of CT, 110 Bi-County Blvd Suite 121, Farmingdale, NY 11735	Pharmacist	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners: Minority Interest	
Access Therapies, P.O. Box 823461, Philadelphia, PA	Physical Therapy	<input type="radio"/>	<input checked="" type="radio"/>		
Alliance Medical Group Inc. (Dr. Elser), 1801 W Olympic Blvd. File 2201, Pasadena, CA 91199	Medical Director, Physician	<input type="radio"/>	<input checked="" type="radio"/>		
All American Healthcare Services, 494 Broad St., Suite 302, Newark, NJ 07102	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>		
SDX Swallowing Diagnostics, 21 Waterville Rd., Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>		
Nurse Network, 653 Main St., Plainville, CT 06479	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>		
Healthdrive Audiology Group, 888 Worcester St., Wellesley, MA 06708	Audiology	<input type="radio"/>	<input checked="" type="radio"/>		
TrinityHealth, 114 Woodland St., Hartford, CT 06105	Physician	<input type="radio"/>	<input checked="" type="radio"/>		
Waterbury Orthopaedic Assoc., 1211 West Main St., Waterbury, CT 06708	Orthopedist	<input type="radio"/>	<input checked="" type="radio"/>		
Neurosurgery Orthopaedics & Spine, P.O. Box 507, Windsor, CT 06095	Orthopedist	<input type="radio"/>	<input checked="" type="radio"/>		
Total Renal Laboratories Inc., P.O. Box 100244, Atlanta, GA 30844	Physician	<input type="radio"/>	<input checked="" type="radio"/>		
Cardiology Associates of Greater Waterbury, P.O. Box 15821, Belfast, ME 04915-4053	Physician	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Naugatuck Health Care LLC d/b/a Beacon Brook	2182C	9/30/2020		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 379,343	379,343			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 78,060	78,060			
4. Social Security (F.I.C.A.)	\$ 488,952	488,952			
5. Health Insurance	\$ 1,168,924	1,168,924			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 36,628	36,628			
8. Uniform Allowance	\$				
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*	\$ 418,738	418,738			
d. Accounting and Auditing	\$ 6,949	6,949			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 31,897	31,897			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 47,955	47,955			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 32,253	32,253			
2. Cellular Phones	\$ 1,020	1,020			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$ 250	250			
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 682,057	682,057			
Subtotal	\$ 3,373,026	3,373,026			

* 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
Naugatuck Health Care LLC d/b/a Beacon Brook Hea	2182C	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	3,373,026	3,373,026			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 3,360	3,360			
3. Gifts to Staff and Residents	\$ 18,007	18,007			
4. Employee Travel	\$ 1,878	1,878			
5. Education Expenses Related to Seminars and Conventions	\$ 2,730	2,730			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 9,000	9,000			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 18,764	18,764			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 5,441	5,441			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 4,207	4,207			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 482	482			
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>)	\$				
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 119,803	119,803			
C-14 Total Administrative & General Expenditures	\$ 3,556,698	3,556,698			

* 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)
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Promotional	\$ 18,764		
Total Other Advertising	\$ 18,764	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
ALTCFM	\$ 85		
AHCA	\$ 1,260		
CAHCF	\$ 2,862		
Total Dues	\$ 4,207	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Licenses	\$ 1,960		
Bank Fees	\$ 33,377		
Payroll processing fees	\$ 24,779		
Employee Physicals & Background checks	\$ 10,011		
Data processing fees	\$ 45,926		
Appraisal Fees	\$ 3,750		
Total Other Administrative and General	\$ 119,803	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Naugatuck Health Care LLC d/b/a Beaco	2182C	9/30/2020	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 #
Athena Health Care Assoc, Inc 135 South Rd, Farmington, CT 06032		Contract attached to a prior year	See Below
Allocation of Above		Admin/ Gen 66%	Pg 16, line 12
Allocation of Above		Indirect 16%	Pg 18, line 2c
Allocation of Above		Direct 18%	Pg 20, Line 5j
Athena Health Care Assoc, Inc 135 South Rd, Farmington, CT 06032		Admin/ Gen - Other Expenses	Pg 16, line 12

* 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
Naugatuck Health Care LLC d/b/a Beacon Brook Hea		2182C	9/30/2020	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 314,431	314,431			
2. Non-Food Supplies	\$ 43,885	43,885			
3. Other (Specify) _____ Dishes	\$ 3,687	3,687			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) _____	\$				
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 362,003	362,003			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*	315	315			
G. Is cost of employee meals included in 2D? <input checked="" type="radio"/> Yes <input type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input checked="" type="radio"/> Yes <input type="radio"/> No					If yes, specify cost. \$354
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health		License No. 2182C	Report for Year Ended 9/30/2020	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$	15,813	15,813	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) Supplies		\$	11,009	11,009	
3D. Total Laundry Expenditures (3a + b + c)		\$	26,822	26,822	
3E. Laundry Questionnaire					
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Naugatuck Health Care LLC d/b/a Beacon Bro		2182C	9/30/2020		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. \$	57,258	57,258			
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel					
	Amt. \$					
C. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 57,258	57,258			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from Procure LTC	\$	322,776	322,776			
b. Medicine Cabinet Drugs	\$	9,328	9,328			
c. Medical and Therapeutic Supplies	\$	339,962	339,962			
d. Ambulance/Limousine***	\$	578	578			
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	31,497	31,497			
f. X-rays and Related Radiological Procedures***	\$	21,521	21,521			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	19,208	19,208			
i. Recreation	\$	9,430	9,430			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	75,814	75,814			
5M. Total Resident Care Expenditures (5a - 5j)		\$ 830,114	830,114			

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

** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

*** Facility should self-disallow the expense on Page 29 of the Cost Report.

**** ICFMR's should provide a detailed schedule of all Day Program Costs.

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

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center		License No. 2182C	Report for Year Ended 9/30/2020	Total Cost/Page Ref.***			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg	Line
		Yes	No						
ADP	Hartford Region, Richmond, VA 414, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Services	24,779			16 m13
CWPM	111 Executive Blvd, Farmingdale, NY 11735	<input type="radio"/>	<input checked="" type="radio"/>	Common Owners: Minority Interest	Rubbish Removal	25,514			22 6f
Procure LTC	2070 West St., Southington, CT 06489	<input checked="" type="radio"/>	<input type="radio"/>		Pharmacy	343,311			20 5
Winterberry Landscape Management		<input type="radio"/>	<input checked="" type="radio"/>		Landscaping Services	16,568			22 6f
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Naugatuck Health Care LLC d/b/a Beacon Br	2182C	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 142,364	142,364				
b. Heat	\$ 64,265	64,265				
c. Light & Power	\$ 150,060	150,060				
d. Water	\$ 59,104	59,104				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 15,602	15,602				
f. Other (<i>itemize</i>)	\$ 79,800	79,800				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 511,195	511,195				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 966	966				
b. Building & Building Improvements	\$ 295,939	295,939				
c. Non-Movable Equipment	\$ 8,628	8,628				
d. Movable Equipment	\$ 44,865	44,865				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 350,398	350,398				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 15,426	15,426				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 15,426	15,426				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 206,793	206,793				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 10,984	10,984				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 583,601	583,601				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Groundskeeping	\$ 17,222		
Rubbish Removal	\$ 26,669		
Snow Removal	\$ 7,734		
Supplies	\$ 28,175		
Total Other Repairs and Maintenance	\$ 79,800	\$ -	\$ -

Depreciation Schedule

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center		License No. 2182C		Report for Year Ended 9/30/2020				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	162,495		162,495	158,120	S/L	Various	966		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)								966	
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period	9,475,562		9,475,562	6,054,063	S/L	Various	293,811		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	25,822		25,822		S/L	Various	2,128		
B-4. Subtotal								295,939	
C. Non-Movable Equipment									
1. Acquired prior to this report period	321,794		321,794	288,122	S/L	Various	8,628		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal								8,628	
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
									Is a mileage logbook maintained?
a.									
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)						various	43,364		
c. Acquired during this report period (attach schedule)									
D-3. Subtotal			17,112		S/L	various	1,501		
E. Total Depreciation								44,865	
								350,398	

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:				
10/31/2019	Gutter repairs	\$ 2,202	10	\$ 220
10/31/2019	Ice machine repairs	\$ 1,192	5	\$ 119
12/31/2019	install new rug	\$ 532	10	\$ 27
12/31/2019	early warning maglock	\$ 1,780	10	\$ 89
2/29/2020	new motor for dryer	\$ 1,296	10	\$ 65
2/29/2020	new duct work for rec room	\$ 1,345	10	\$ 67
2/29/2020	new control module compressor	\$ 1,358	10	\$ 68
2/29/2020	replace blower housing 2nd flr nurses station	\$ 1,594	10	\$ 80
2/29/2020	replace low water cutoff on boiler	\$ 654	5	\$ 65
6/30/2020	install outlets	\$ 2,000	5	\$ 200
7/31/2020	new breaker	\$ 3,664	5	\$ 367
7/31/2020	2 new ac units	\$ 7,019	5	\$ 702
9/30/2020	3 sprinkler heads near cooler	\$ 1,186	10	\$ 59
Total additions for Building Improvements		\$ 25,822		\$ 2,128 *
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:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
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:				
10/31/2019	bed	\$ 1,683	5	\$ 168
10/31/2019	portable wifi phone	\$ 997	5	\$ 100
12/31/2019	tablet	\$ 630	3	\$ 105
1/31/2020	laptop	\$ 645	3	\$ 108
2/29/2020	software license	\$ 2,053	3	\$ 342
6/30/2020	bedside cabinets	\$ 915	15	\$ 31
7/31/2020	tablets	\$ 1,378	3	\$ 230
7/31/2020	126 nightstand lamps	\$ 7,438	10	\$ 371
9/30/2020	burnisher	\$ 1,373	15	\$ 46
Total additions for Movable Equipment		\$ 17,112		\$ 1,501 *
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

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care	Date of Acquisition		License No. 2182C	Report for Year Ended 9/30/2020		Page 24	of 37
	Month	Year		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
A. Organization Expense							
1.							
2.							
3.							
A-4. Subtotal							
B. Mortgage Expense							
1. Finance Fees Santander	9	2016	6	91,342	17,862	S/L	15,426
2. Finance Fees-Greystone		2019		60,710			
3.							
B-4. Subtotal							15,426
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							15,426

* 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 Naugatuck Health Care LLC d/b/a Be	License No. 2182C	Report for Year Ended 9/30/2020	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. IF NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure	11/01/93				
5. Total Licensed Bed Capacity	126				
6. Square Footage					
7. Acquisition Cost					
a. Land	546,300				
b. Building	5,739,513				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)	Variable				
b. Date Mortgage Obtained	08/15/16				
c. Interest Rate for the Cost Year	331.00%				
d. Term of Mortgage (number of years)	6				
e. Amount of Principal Borrowed	10,300,000				
f. Principal balance outstanding as of	9,149,046				
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
Naugatuck Health Care LLC d/b/a Bc		2182C	9/30/2020		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 305329	305,329		
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)			\$ 305,329	305,329		

(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		
Naugatuck Health Care LLC d/b/a	2182C	9/30/2020	27	37		
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:			305,329	305,329		
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) \$ 38,357						
Vendor Int \$38,357						
13. Total All Interest Expense (12B7 + 12C3 + 12D) \$ 343,686						
14. Insurance						
a. Insurance on Property (buildings only) \$ 69,221						
b. Insurance on Automobiles \$						
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage) \$						
2. Fire and Extended Coverage \$						
3. Other (Specify) \$						
14d. Total Insurance Expenditures (14a + b + c) \$ 69,221						
15. Total All Expenditures (A-13 thru C-14) \$ 13,930,292						

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beacon Brook Health Care C				2182C	9/30/2020	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	\$ 333,292	333,292		
4.			Other - See attached Schedule	\$ 2,989	2,989		
Page 13 - Professional Fees							
5.	13	B8c	Resident Care Physicians **	\$ 258	258		
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 418,738	418,738		
10.			Accounting	\$			
10a.			Legal	\$ 31,898	31,898		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 300	300		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	13	Gifts, flowers and coffee shops	\$ 18,007	18,007		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2&	Unallowable Advertising *	\$ 18,764	18,764		
19.	15		Income Tax / Corporate Business Tax	\$ 250	250		
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ (177,521)	(177,521)		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 37,127	37,127		
Page 18 - Dietary Expenditures							
24.	18	2a1	Meals to employees, guests and others who are not residents	\$ 354	354		
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)				\$ 684,456	684,456		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A12m	Marketing Salaries & Benefits	\$ 2,913		
30	VI8	Misc Income	\$ 76		
Total Other Salaries Adjustment			\$ 2,989	\$ -	\$ -

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	m13	Bank charges	\$ 33,377		
16	m13	Appraisal Fees	\$ 3,750		
Total Other A&G Adjustments			\$ 37,127	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beacon Brook Health Care				2182C	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 684,456	684,456		
Page 20 - Resident Care Supplies***							
27.	20		Prescription Drugs	\$ 322,776	322,776		
28.	20		Ambulance/Limousine	\$ 578	578		
29.	20		X-rays, etc	\$ 21,521	21,521		
30.	20		Laboratory	\$ 19,208	19,208		
31.	20		Medical Supplies	\$ 15,019	15,019		
32.	20		Oxygen (non emergency)	\$ 31,497	31,497		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 8,862	8,862		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 5,484	5,484		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$ 16,358	16,358		
43.	30	IV5	Interest Income on Account Rec.	\$ 74	74		
44.			Other - Miscellaneous Administrative	\$			
45.	18	2c	Management Fees Direct	\$ (48,415)	(48,415)		
46.	20	5k	Management Fees Indirect	\$ (43,035)	(43,035)		
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,034,383	1,034,383		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Medical Equip Rental	\$ 8,862		
Total Other Ancillary Costs			\$ 8,862	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Move Equipment Depreciation Carryforward AJE	\$ 5,484		
Total Excess Movable Equipment Depreciation			\$ 5,484	\$ -	\$ -

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Radio and Television revenue	\$ 16,358		
Total Other Adjustments			\$ 16,358	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct 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			\$ -	\$ -	\$ -

Beacon Brook Moveable Equipment Carryforward Schedule

Cost Year

	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Totals
	Excess Over CON Adj #1	Excess Over CON Adj #2	Dryer Reclass	Dryer Reclass	2000 Bed Addition Adj #1	2000 Bed Addition Adj #2	2014 Joerns Bed Credit	2015 cost reports - tv's	2017 cost report TV's	
Cost	\$ 26,458	\$ 12,245	\$ (1,583)	\$ 1,583	\$ 21,632	\$ 55,977	\$ 8,907	\$ 691	\$ 24,102	\$ 150,012
Term	\$ 5	\$ 10	\$ 10	\$ 10	\$ 10	\$ 15	\$ 15	\$ 5	\$ 5	
	ADD BACK									\$ 3,258
1995 Deprec	\$ 2,646	\$ 612								\$ 35,445
1995 Book Value	\$ 23,812	\$ 11,633								\$ 27,425
1996 Deprec	\$ 5,292	\$ 1,224	\$ (79)							\$ 6,437
1996 Book Value	\$ 18,520	\$ 10,409	\$ (1,504)							\$ 24,255
1997 Deprec	\$ 5,292	\$ 1,224	\$ (158)	\$ 79						\$ 6,437
1997 Book Value	\$ 13,228	\$ 9,185	\$ (1,346)	\$ 1,504						\$ 22,571
1998 Deprec	\$ 5,292	\$ 1,224	\$ (158)	\$ 158						\$ 6,516
1998 Book Value	\$ 7,936	\$ 7,961	\$ (1,188)	\$ 1,346						\$ 16,055
1999 Deprec	\$ 5,292	\$ 1,224	\$ (158)	\$ 158						\$ 6,516
1999 Book Value	\$ 2,644	\$ 6,737	\$ (1,029)	\$ 1,188						\$ 9,540
2000 Deprec	\$ 2,644	\$ 1,224	\$ (158)	\$ 158	\$ 2,163	\$ 3,732				\$ 9,763
2000 Book Value	\$ -	\$ 5,513	\$ (871)	\$ 1,029	\$ 19,469	\$ 52,245				\$ 77,365
2001 Deprec	\$ -	\$ 1,224	\$ (158)	\$ 158	\$ 2,163	\$ 3,732				\$ 7,119
2001 Book Value	\$ 4,289	\$ (713)	\$ 871	\$ 17,306	\$ 48,513					\$ 70,266
2002 Deprec	\$ 1,224	\$ (158)	\$ 158	\$ 2,163	\$ 3,732					\$ 7,119
2002 Book Value	\$ 3,065	\$ (554)	\$ 713	\$ 15,143	\$ 44,781					\$ 63,148
2003 Deprec	\$ 1,224	\$ (158)	\$ 158	\$ 2,163	\$ 3,732					\$ 7,119
2003 Book Value	\$ 1,841	\$ (396)	\$ 554	\$ 12,980	\$ 41,049					\$ 56,028
2004 Deprec	\$ 1,224	\$ (158)	\$ 158	\$ 2,163	\$ 3,732					\$ 7,119
2004 Book Value	\$ 617	\$ (238)	\$ 396	\$ 10,817	\$ 37,317					\$ 48,909
2005 Deprec	\$ 617	\$ (158)	\$ 158	\$ 2,163	\$ 3,732					\$ 6,512
2005 Book Value	\$ -	\$ (79)	\$ 238	\$ 8,654	\$ 33,585					\$ 42,398
2006 Deprec	\$ -	\$ (79)	\$ 158	\$ 2,163	\$ 3,732					\$ 5,974
2006 Book Value	\$ -	\$ -	\$ 79	\$ 6,491	\$ 29,853					\$ 36,423
2007 Deprec	\$ -	\$ -	\$ 79	\$ 2,163	\$ 3,732					\$ 5,974
2007 Book Value	\$ -	\$ -	\$ -	\$ 4,328	\$ 26,121					\$ 30,449
2008 Deprec	\$ -	\$ -	\$ -	\$ 2,163	\$ 3,732					\$ 5,895
2008 Book Value	\$ -	\$ -	\$ -	\$ 2,165	\$ 22,389					\$ 24,554
2009 Deprec	\$ -	\$ -	\$ -	\$ 2,165	\$ 3,732					\$ 5,897
2009 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 18,657					\$ 18,657
2010 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 3,732					\$ 3,732
2010 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 14,925					\$ 14,925
2011 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 3,732					\$ 3,732
2011 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 11,193					\$ 11,193
2012 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 3,732					\$ 3,732
2012 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 7,461					\$ 7,461
2013 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 3,732					\$ 3,732
2013 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 3,729					\$ 3,729
2014 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 3,729	\$ 594				\$ 4,323
2014 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 8,313	\$ 594				\$ 8,313
2015 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 594	\$ 69				\$ 663
2015 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 7,719	\$ 622				\$ 8,341
2016 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 594	\$ 138				\$ 732
2016 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 7,125	\$ 484				\$ 7,609
2017 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 594	\$ 138	\$ 2,410			\$ 3,142
2017 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 6,531	\$ 346	\$ 21,692			\$ 28,569
2018 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 594	\$ 138	\$ 4,820			\$ 5,552
2018 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 5,937	\$ 208	\$ 16,872			\$ 23,017
2019 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 594	\$ 138	\$ 4,820			\$ 5,552
2019 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 5,343	\$ 70	\$ 12,052			\$ 17,465
2020 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 594	\$ 70	\$ 4,820			\$ 5,484
2020 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 4,749	\$ (0)	\$ 7,232			\$ 11,981
2021 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 594		\$ 4,820			\$ 5,414
2021 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 4,155		\$ 2,412			\$ 6,567
2022 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 594		\$ 2,412			\$ 3,006
2022 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 3,561		\$ (0)			\$ 3,561
2023 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 594					\$ 594
2023 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 2,967					\$ 2,967
2024 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 594					\$ 594
2024 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 2,373					\$ 2,373
2025 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 594					\$ 594
2025 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 1,779					\$ 1,779
2026 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 594					\$ 594
2026 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 1,185					\$ 1,185
2027 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 594					\$ 594
2027 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 591					\$ 591
2028 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 591					\$ 591
2028 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Naugatuck Health Care LLC d/b/a Beaco	2182C	9/30/2020		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 18,709,048	18,709,048			
b. Medicaid Room and Board Contractual Allowance **	\$ (11,028,311)	(11,028,311)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,583,450	2,583,450			
b. Medicare Room and Board Contractual Allowance **	\$ 232,836	232,836			
4. a. Private-Pay Residents and Other	\$ 1,599,085	1,599,085			
b. Private-Pay Room and Board Contractual Allowance **	\$ (359,486)	(359,486)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 184,772	184,772			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (184,772)	(184,772)			
c. Prescription Drugs - Non-Medicare	\$ 127,885	127,885			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (127,885)	(127,885)			
2. a. Medical Supplies - Medicare	\$ 14,478	14,478			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (12,059)	(12,059)			
c. Medical Supplies - Non-Medicare	\$ 11,738	11,738			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (11,738)	(11,738)			
3. a. Physical Therapy - Medicare	\$ 973,008	973,008			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (795,850)	(795,850)			
c. Physical Therapy - Non-Medicare	\$ 227,100	227,100			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (227,100)	(227,100)			
4. a. Speech Therapy - Medicare	\$ 294,215	294,215			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (206,426)	(206,426)			
c. Speech Therapy - Non-Medicare	\$ 96,395	96,395			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (96,395)	(96,395)			
5. a. Occupational Therapy - Medicare	\$ 807,398	807,398			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (596,474)	(596,474)			
c. Occupational Therapy - Non-Medicare	\$ 243,500	243,500			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (243,500)	(243,500)			
6. a. Other (<i>Specify</i>) - Medicare	\$				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 463,888	463,888			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,678,800	12,678,800			
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>)	\$ 74	74			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 159,761	159,761			
V. Total Other Revenue (1 thru 8)	\$ 159,835	159,835			
VI. Total All Revenue (III +V)	\$ 12,838,635	12,838,635			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
n/a	Misc Revenue from CRF funding	\$ 463,888		
Total Other Resident Revenue		\$ 463,888	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
31,A2	Interest on Accts Rec	N/A	\$ 74		
Total Interest Income			\$ 74	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
n/a	Bad Debt recoveries	\$ 159,685		
30 IV8	Misc Income	\$ 76		
Total Other Revenue		\$ 159,761	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Bea	2182C	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	222,265
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,248,206
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	(657,728)
4. Inventories			\$	22,952
5. Prepaid Expenses			\$	221,398
a. Prepaid Insurance	190,807			
b. Prepaid expenses Other	1,748			
c. Prepaid Interest	20,987			
d. See Schedule	7,856			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	(553,081)
8. Other Current Assets (<i>itemize</i>)			\$	6,808
Mortgage Reserve Fund	6,808			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,510,820
B. Fixed Assets				
1. Land			\$	546,300
2. Land Improvements	*Historical Cost	162,495	\$	3,409
	Accum. Depreciation	159,086		Net
3. Buildings	*Historical Cost	9,501,384	\$	3,151,382
	Accum. Depreciation	6,350,002		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	321,794	\$	25,044
	Accum. Depreciation	296,750		Net
6. Movable Equipment	*Historical Cost	1,073,191	\$	149,088
	Accum. Depreciation	924,103		Net
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation			Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	11,981
Equipment Carry Forward Adjustment	11,981			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	3,887,204

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
		AR Related Parties	\$ 7,856
		Total Prepaid Expenses	\$ 7,856

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		Deferred Finance Fees	\$ 69,443
		Total Other Assets	\$ 69,443

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
		Total Notes Payable	\$ -

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

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

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

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

BEACON BROOK HEALTH CARE CENTER
PREPAID EXPENSES
September 30, 2020

ACCT. # 1580

9/30/2020 Direct Supply	Oct-20	\$612.00
9/30/2020 Schindler Elevator	9/1/20-11/30/20	\$1,135.71

BALANCE PER GL 9/30/20

\$1,747.71

G. Balance Sheet (cont'd)

Name of Facility Naugatuck Health Care LLC d/b/a Bea	License No. 2182C	Report for Year Ended 9/30/2020	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	5,398,024
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>)			\$	2,585,785
Project Development		19,040		
Unamortized Bed License		2,497,302		
See Schedule		69,443		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	2,585,785
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	7,983,809

* 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
Naugatuck Health Care LLC d/b/a Beacon Br		2182C	9/30/2020	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,145,218
2. Notes Payable (<i>itemize</i>)				\$	3,007,681
Due from Related parties					3,007,681
See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	265,783
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	222,698
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>)				\$	8,205
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	551,812
Accrued State Income Tax		188 Provider Tax Due	473,588		
		Accrued Health Insurance	8,208		
Accrued Operating Expenses		69,828			
		See Schedule			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	5,201,397

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

(Carry Total forward to next page)

**BEACON BROOK HEALTH CARE CENTER
ACCRUED EXPENSES - OPERATING
September 30, 2019**

ACCT. #

2170

DESCRIPTION	DEBIT	CREDIT	BALANCE
Health Insurance	\$93,902.27	\$197,623.06	(\$103,720.79)
Health Insurance	\$61,215.87	\$0.00	\$61,215.87
Health Insurance	\$26,732.95	\$0.00	\$26,732.95
Food	\$0.00	\$1,904.45	(\$1,904.45)
Dietary Supplies	\$0.00	\$545.05	(\$545.05)
Food	\$0.00	\$4,308.96	(\$4,308.96)
Dietary Supplies	\$0.00	\$600.09	(\$600.09)
Food	\$0.00	\$2,223.58	(\$2,223.58)
Dietary Supplies	\$0.00	\$28.71	(\$28.71)
Maintenance Repairs	\$0.00	\$584.93	(\$584.93)
Food	\$0.00	\$4,657.43	(\$4,657.43)
Dietary Supplies	\$0.00	\$583.21	(\$583.21)
Food	\$0.00	\$2,284.61	(\$2,284.61)
Dishes & Utensils	\$0.00	\$274.75	(\$274.75)
Food	\$0.00	\$1,585.82	(\$1,585.82)
Food	\$0.00	\$4,135.35	(\$4,135.35)
Food	\$0.00	\$4,137.95	(\$4,137.95)
Food	\$0.00	\$1,836.16	(\$1,836.16)
Employee Relations	\$0.00	\$2,980.61	(\$2,980.61)
Maintenance Supplies	\$0.00	\$237.25	(\$237.25)
Dietary Supplies	\$0.00	\$28.71	(\$28.71)
Speech Therapy	\$0.00	\$360.00	(\$360.00)
Admin Equip Rental	\$0.00	\$544.87	(\$544.87)
Lab	\$0.00	\$5.30	(\$5.30)
Medical Director	\$0.00	\$2,500.00	(\$2,500.00)
Medical Director	\$0.00	\$2,500.00	(\$2,500.00)
Lab	\$0.00	\$5.89	(\$5.89)
Lab	\$0.00	\$16.68	(\$16.68)
Subscriptions	\$0.00	\$50.00	(\$50.00)
Dental	\$0.00	\$1,197.00	(\$1,197.00)
Medical Insurance	\$0.00	\$2,023.69	(\$2,023.69)
Maintenance Repairs	\$0.00	\$180.80	(\$180.80)
Laundry Supplies	\$0.00	\$640.43	(\$640.43)
Laundry Supplies	\$0.00	\$640.43	(\$640.43)
Laundry Supplies	\$0.00	\$640.43	(\$640.43)
Laundry Supplies	\$0.00	\$640.43	(\$640.43)
Laundry Supplies	\$0.00	\$640.43	(\$640.43)
Laundry Supplies	\$0.00	\$640.43	(\$640.43)
Laundry Supplies	\$0.00	\$640.43	(\$640.43)
Laundry Supplies	\$0.00	\$640.43	(\$640.43)
Laundry Supplies	\$0.00	\$640.43	(\$640.43)
Maintenance Repairs	\$0.00	\$376.00	(\$376.00)
Food	\$0.00	\$3,810.10	(\$3,810.10)
Advertising Help Wanted	\$0.00	\$461.56	(\$461.56)
Business Promotion	\$0.00	\$210.42	(\$210.42)
Business Promotion	\$0.00	\$714.29	(\$714.29)
Payroll Processing	\$0.00	\$397.73	(\$397.73)
			(\$69,827.79)

G. Balance Sheet (cont'd)

Name of Facility Naugatuck Health Care LLC d/b/a Beacon		License No. 2182C	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				5,201,397	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 9,149,046	
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>)				\$	

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 9,149,046	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 14,350,443	

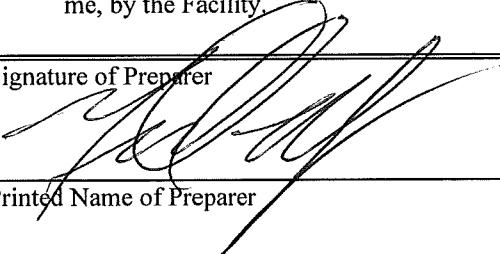
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Be	2182C	9/30/2020	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	(2,598,439)
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(2,676,538)
6. Gain or Loss for Period			\$	(1,091,657)
	10/1/2019	thru	9/30/2020	
7. Total Net Worth			\$	(6,366,634)
C. Total Reserves and Net Worth			\$	(6,366,634)
D. Total Liabilities, Reserves, and Net Worth			\$	7,983,809

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beach	2182C	9/30/2020	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	(4,791,770)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	12,838,635
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	13,930,292
D. Net Income or Deficit			\$	(1,091,657)
E. Balance			\$	(5,883,427)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Health Insurance		(56,802)		
Rounding		(1)		
		(425,204)		
Prior year lease expense adjustment		(1,200)		
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	(483,207)
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			\$	(6,366,634)
	09/30/20			

I. Preparer's/Reviewer's Certification

Name of Facility Naugatuck Health Care LLC d/b/a Beacon	License No. 2182C	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title CFO	Date Signed 2/15/21		
Printed Name of Preparer Athena Health Care Associates, Inc.				
Address Address 135 South Rd, Farmington, CT 06032		Phone Number 860-751-3900		
Contacted Person Regarding Additional Information Needed Regarding This Report Neil Kluczwski		Phone Number 860-751-3986		
Contact Email Address nkluczwski@athenahealthcare.com				

Error Check

Level	Item	Reported as	
	Page 23 - Historical Cost of Movable Eq.	1,085,170	is inconsistent with Page 31 1,073,191